

1948

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1948

59710

EASTERN

59710

CLOSED
UNTIL

C.O.

NEI

1998

ESTIMATES 1948

C.O. 943/1/16 ✓

Previous

1947

Subsequent

1949

H 431

23/8

Ho 3

24/10

H531 PUT BY

25/8

D. E.A.

18/9

H PUT BY

19/10

Mr Ashton

19/10

Mr G. Whiteley

19/10

Mr. Palmer (S)

19/10

H PUT BY

26/5

H531

24/5

H531

22/6

Mr Ashton

29/6

Mr Ashton

24/5

Mr G. Whiteley

30/6

Mr G. Whiteley

25/5

MR. Palmer

2/7

MR. Palmer

25/5

Mr G. Whiteley (H)

2/7

PUT BY H531

4/7

MR Ashton

14/7

Mr Allen SS13

2/7

Mr Palmer

2/7

H531 PUT BY

Mr Burt (S.601)

22/7

Mr Palmer

2/7

622

Mr J. Brownellon

2/8

Mr J.B. Williams

3/8

MR Ashton

17/8

Mr. Palmer (S)

18/8

Mr G. Whiteley (H)

18/8

FILE A

59710

✓ EEP
1948

CIN
1. Sarawak — Dec 28 8. 6. 48.

Sir G. Whiteley.

Mr. Palmer.

These Estimates were received only last week, perhaps because they had just been submitted to the Governor-General for his comments (para. 1. of (1)).

The differences between the Estimate for 1948 and those for 1947 are, I think, well explained in the Treasurer's statement.

The Estimates do not conform to Col. Regs. on the following points: —

C.R. No. 194.

Date of submission.

C.R. No. 196.

Layout of Abstracts.

C.R. No. 207.

Last sentence, distinguish-
ing between pensionable and
non-pensionable emoluments.

C.R. No. 208

neglected in Head 5,
subhead A1, though
Assistant Resident is
timescale post.

If these particular Col. Regs. are still in force, they should be mentioned in our reply to the High Commissioner?

K. G. Ashton 29/6.

Revenue

Revised Estimate
1947

\$ 3,452,280

Estimate
1948

\$ 5,259,650

The increase is accounted for in the main by: —

Oil revenue + \$3 M

Less

Customs ~~for~~ ^{for} ~~the~~

— \$1 M.

P + T.

— \$0.07 M.

Currency Profits.

— \$0.06

3

The oil revenue is ~~estimated~~ necessarily on a conservative basis & the estimate may well be exceeded. The explanation of the ~~reductions~~ main reductions is contained in Treasurer's note attached to (1).

The Expenditure items are also adequately explained in the Treasurer's note. It is unlikely that the expenditure provision for PWD Extraordinary will be fully expended.

It follows that the net surplus of Revenue over total expenditure estimated at \$518,290 in all probability will be substantially greater.

The estimates reveal a very satisfactory state of affairs & generally follow the lines suggested in our Saving at (10) on 47 file.

In acc. with the last sentence of para 4 of that communication, it ~~was~~ is desirable that a reasonable proportion of the 1946 & 1947 surpluses should be put to reserve as soon as it is possible to estimate commitments & decide on a suitable figure, as proposed by the President in para 2 (iv) of (1); while we may agree with para 5 (Expenditure) of the Treasurer's note that for the time being no action need be taken to credit to Reserve any contribution from 1946 revenue.

G. C. Whitcher

30/6

P.S. Para 2 (iii) of (1) I do not feel that the arguments for continuing to show COLA under special expenditure are very convincing. But perhaps we might let it pass?

Mr. G. Whitely.

4

There is little to comment on these estimates. The recurrent expenditure increases are mostly inevitable, and the P.W.D. provision of \$2,131,250, ~~and~~ which accounts for the bulk of the increase, will probably not be spent owing to supply difficulties.

On the revenue side, oil royalties accounts for 80% of revenue. This is fortunate for Brunei. As oil companies are very prosperous these days I wonder if the oil company is paying as much as it should, & how the ^{amount} ~~value~~ of royalty compares with what the company might have to pay on a reasonable income tax basis. Brunei is using up its main capital resource and it is thus only right that the oil company should be made to pay as much as possible to enable Brunei at least to build up its reserves in times of prosperity. Can you say what is the rate of royalty and whether it is laid down in any enactment?

R. A. G. R. A. G.

1/7

Mr. Palmer

5

By the Oil Mining Enactment (2 of 48), section 34 the Resident fixes the rate of royalty.

The following royalty was prescribed by Notification 39 of 1948 (6/4/48)

- (i) On crude oil on amount ~~not~~ ^{not} exceed to not more than 12½% of the value of the oil. Value to be agreed between Resident & lessee but in no case to be less than 2% per ton.
- (ii) On casinghead petroleum spirit 10% of gross value if yield = 2 imperial gallons, or 12½% if exceeding 2 imperial gallons per 1,000 cubic feet of gas treated. Rate of royalty not to be less than ½ penny per imperial gallon.

The rental is deducted from these royalties (rent ranges from 0.50 cents per acre in first year of lease to \$2.75 in 10th + succeeding years.

H.H.

12/7.

Mr. Knight

Could you say whether the above are considered to be satisfactory rates which have apparently recently be fixed

Palmer
21/7

The royalty rates stated above are for new leases, and are in accordance with the rates recently suggested by the Govt. in a circular despatch.

These rates do not, however, apply to the existing leases of the British Petroleum Co. The rates on these leases (2½% on ton of crude oil) were considered to be too low in the light of current oil

prices. The Borneo for. 6
accordingly, at our suggestion,
invoked the clause in the
leases which gives them
power to take royalty in
kind, by way of 10% of
the oil produced. The
Co. have agreed to buy
back this oil - from the
for. at £2:5:00 per ton for
light crude oil and £1:15:00
for heavy crude oil. These
rates were suggested to
us by the Petroleum Division,
M.F. & P. They are
to apply for a period of
2 years when they will be
reviewed.

The prospects are
good for Borneo oil. Production
is greatly in excess of the
power figure, and the
Co. are going to erect a large
new refinery on MORA
Island in Borneo Bay.

They have also recently been
granted a new prospecting
licence for a fresh area
of the territory.

N.H. Hunt
22/7/48

Mr. Bourdillon

X
I understand from Mr. Burt that Production Department is looking after Brunei's interests as regards oil royalties, so there is nothing we need say on that point on this file. Oil royalties in 1947 account for £ 4 million (estimated) - and this is said to be a conservative estimate - out of a total estimated revenue of £ 5½ million. The estimated ^{expenditure} ~~revenue~~ has increased by over £ 2 million i.e. it is more than double the 1947 revised estimate. This is due practically entirely to the provision of £ 2 million for Public Works Extraordinary, as compared with £ 378,000 in 1947 but the British Resident makes it clear that owing to shortage of materials and qualified staff the expenditure is likely to be considerably below £ 2 million. Thus, whilst a surplus of £ 518,260 is estimated, the actual surplus may well be nearer £ 3 million. The estimated surplus on the 1st January 1948 was £ 2½ million, excluding the General Reserve Fund (£ 1.7 million) and the Opium Revenue Replacement Reserve Fund (£ 260,000) both of which funds are invested. In these circumstances the British Resident's decision in para. 2(b)(iv) of No. 1 seems to be unnecessarily cautious. War Damage compensation to the extent that it is met from local funds will presumably have to be spread over more than one year. I suggest therefore that the Resident should consider transferring forthwith at least some part of the £ 2½ million surplus to the General Reserve Fund in order that it may be invested.

Brunei follows the practice of a double budget, the oil revenue being regarded as available for meeting extraordinary expenditure, other revenue being used to meet recurrent expenditure, any deficit being met from the oil revenue. We pointed out in No. 10 on the 1947 file that we saw little point in this arrangement but the idea of two separate budgets apparently still continues. As the system seems harmless, even if pointless, we need not comment further.

As regards Mr. Ashton's minute of 29th June, I don't think that Colonial regulations have ever applied to Brunei, and as the Secretary of State does not approve the estimates, perhaps we need say nothing on the various points, at least so long as Brunei remains financially strong.

/To

8

To sum up I suggest the only point on which we need comment on these estimates is that referred to at X above.

Brauer
31st July, 1948.

I agree that we can confine our comments to X. I also agree, however, that a double Budget in the case of Brunei is pointless.

H. T. B. 2/8

Draft audy. pl. thro. MR Chaplin & MR Palmer.
G.C.W.
3/8.

2. H. C. Brunei 3.P.N.

28.6.48.

Mr. Palmer.

In accordance with Sir G. Whiteley's minute above I submit to you a draft reply to (1).

Mr. Chaplin is apparently dealing only with Malayan finance.
You may also like to see (2).

K. H. Brown
17/8

Brauer

8/8

3 to Brunei - Desp. No. 20 - (1) and.

24 AUG 1948

7(11+3)
Copy to Mr Bancroft
G.C.W.
25/8.

9

4. J. p. Bancroft w/c 1+3 — 25. 8. 48

Seen
/ R. L. W. m
SSGCO

1979

5 H. C. Brunei 3pr — 7. 10. 48

Sir Gerald Whitely
Mr. Palmer.

Please see (5)

K. J. Palmer 19/10

Any comments?

I don't think so [I do not think we need send a copy to the Treasury?]

G.C. Whitely

19/10

The position continues satisfactory.

G. Palmer

19/10

Mr Gerald Whitely

10

My only comment on the enclosure to (b) is that para. 4 (ii) of the Treasurer's report indicates that his policy of investment accords with our advice in para. 2 of (3) ~~in 1946~~. Similar restraints for investment are noted on (2) & (5) ~~in 1946~~.

2. I have been wondering about the value of this quarterly return. The practice was introduced in para. 2 of (b) on 59701/46, reasons being given in Mr. Galsworthy's min. of 24/9 on that file. The object seems to have been to ensure that some ~~control~~ ^{here} ~~was exercised~~ interest was taken in the ^{abnormal} condition of Brunei finances, in view of the fact that the High Commissioner for Brunei is allowed to approve the Estimates instead of the S. of S. (b) on 59701/46; (i) on 59710/48)

3. In my opinion this object has ~~not~~ ^{neither} been achieved, nor been necessary. It has not been achieved because only the return at (12) on 59701/46 has, to judge from the minute-sheets, received much critical attention. The others —

(1) on 59710/47

(5) do

(8) do

(14) do

(2) on 59710/48

(5) do

appear to have been quickly laid aside. On the other hand the object has not been necessary because, to judge from the minutes on (2) of 59710/47 and on (1) of 59710/48, the Estimates have received

careful attention ^{in this office} just like colonial estimates, although they had already been approved by the High Commissioners. 11
Similar attention was given to the five-year estimate at (9) on 59710/47.

4. In my opinion the annual scrutiny of Estimates, which suffices for Sarawak, should also suffice for Brunei, which is generally considered a more prosperous territory, and the discontinuance of the quarterly return may be authorised, as in the draft opposite. The fact that Brunei estimates are scrutinised after they have been approved, instead of before does not, I think, make that scrutiny much, if any, less valuable.

R. G. Ashton
1/1

Mr. Palmer

Judging from the return behind (10) & the returns for the first two quarters of the year the Revenue target for the year seems well on the way to being achieved — in some instances e.g. Customs & P & T indeed it has already been passed. Oil Royalties however seem to be hanging fire but perhaps the bulk of the payments is made half yearly (see June Quarter) & the return for the last quarter of the year will make up the loss.

Have you any comments on the return generally?

I am disposed to agree with Mr. Ashton's suggestion that the return might now be discontinued. It does however keep us in touch with the financial position & you may consider it sufficiently useful to justify its continuance. Would you express your views. S. C. Whiteley 10/1

I am sorry to have delayed
this. I think the quarterly 12
statements may well be discontinued
in view of Brunei strong financial
position. The estimates will provide an
opportunity for an annual review.

A. C. M.
14K.

7 to Brunei - Sang 10.5.49 accd.

18 MAR 1949

8 Brunei - 3PW — 23/3/49

See Kuala (White) 25/5 G.M.

Mr. Palmer.

Please see 4) which evidently
crossed 7).

Let by?

Given
28/5 1949.

24/5.

PAS/HY



Telegraphic Address:—
"HIGCOMA KUCHING"

Ref. 16/GG/100/47

OFFICE OF HIS EXCELLENCY
THE HIGH COMMISSIONER
FOR BRUNEI.

23rd March, 1949.

The Secretary to High Commissioner for Brunei presents his compliments to the Under Secretary of State for the Colonies and, with reference to paragraph 3 of the Commissioner-General's Secret Despatch No. 1 dated the 30th January, 1947, has the honour to forward three copies of the Brunei Financial Statement for the fourth quarter, 1948, together with three copies of a Memorandum by the Treasurer, Brunei.

14
BRUNEI, 10th March, 1949.

The British Resident,
Brunei.

With reference to the State's financial position and prospects, I enclose herewith the following Statements for the fourth quarter of 1948 :-

- (A) Surplus & Deficit Account
- (B) Assets & Liabilities
- (C) Account of Cash Receipts & Payments.

Revenue Land Revenue & Oil Royalties

The royalties on oil amounted to \$2,249,593 for the six months period 1st March to 31st August. This was in accordance with the revised Estimates and amounted to \$M $\frac{1}{4}$ more than the previous half year.

2. One and a half million dollars were transferred from Surplus Balances to General Reserve and two million sent to Crown Agents for investment in Surplus Balances.

Payments Miscellaneous Services.

Payments from this item reached one and a quarter million dollars as a result of the settlement of arrears of salaries for the Japanese occupation period and the Revised Salaries Schemes.

General The position remains sound.


STATE TREASURER,
BRUNEI.

(A)

(B)

(B)

15

STATE OF BRUNEI

16 (c)

ACCOUNTS OF CASH RECEIPTS AND PAYMENTS FROM 1st OCTOBER TO 31st December, 48
 Balance on 30th September 1948 3,142,907.89

ReceiptsA. Head of Revenue

Customs	441,070.58
Licences and Excise	25,617.20
Municipal	6,775.52
Courts	2,194.25
Surveys	807.35
General	30,123.68
Posts & Telegraphs	31,509.78
Electrical	2,584.13
Land Revenue & Oil Royalties	2,297,992.68
Cession monies	350.00
Interest	37,026.15
Currency profits	39,185.78
Premia on alienation of land	740.80
Total Revenue	

2,915,977.90

B. Other Receipts

Loan	1,357.-
Advance	220,103.52
Suspense	93,631.70
Deposit	83,941.42
Cash in transit	1,114,202.29
Crown Agents current a/c	471.71
Supply Depot account	486,386.84
Joint Colonial Fund	17,142.86
Opium Revenue Repl. Reserve	21,251.32
Investment: Surplus balances	1,509,658.21
Drafts and Remittances	2,008,928.57
Investment: General Reserve	19,932.13
General Reserve Fund	1,571,477.95
General Revenue Balance	72,332.99
Cash with Crown Agents	2,008,928.57
Deposit Joint Colonial Fund	13,198.18
Total Other Receipts	

9,242,945.26

Total Receipts with Opening balance

15,301,831.05PaymentsA. Head of Expenditure

Pensions, Retired Alice etc.	16,007.78
H.H. the Sultan	14,881.28
Ministers	5,386.-
British Resident	12,166.92
Assistant Resident	7,573.19
Agriculture	43,243.73
Audit	3,735.87
Courts	3,936.00
Customs and Marine	51,968.03
Educ. tion	43,597.31
Electrical	17,424.77
Forests	10,543.12
Land & District Offices	34,964.97
Medical & Health	55,669.01
Miscellaneous Services	1,258,371.82
Municipal	23,304.11
Police & Prisons	47,341.87
Posts & Telegraphs	40,541.61
Religious Affairs	2,314.05
Treasury	5,334.00
Public Works Department	23,448.33
Public Works, Annually Recurrent	98,232.60
Public Works, Extraordinary	207,801.96
Total Expenditure	

2,082,893.33

B. Other Payments

Loan	3,600.00
Advance	20,996.34
Suspense	81,265.09
Deposit	72,007.25
Cash in transit	1,109,116.29
Crown Agents current a/c	1,040.78
Supply Depot a/c	727,558.62
Joint Colonial Fund	42,857.14
Investment: Opium Revenue repl. Reserve fund	21,251.32
Investment: Surplus balances	2,081,261.56
General Revenue balance	1,509,658.21
Cash with Crown Agents	2,008,928.57
Investment: General Reserve	1,571,477.95
Drafts & Remittances	2,008,928.57
General Reserve Fund	19,932.13
Total Other Payments	

11,279,879.82

Total Payments

13,362,773.15

Balance on 31.12.48

1,939,057.90

Total Payments with Closing balance

15,301,831.05

The British Resident,
Brunei.

With reference to the State's financial position and prospects, I enclose herewith the following Statements for the fourth quarter of 1948 :-

- (A) Surplus & Deficit Account
- (B) Assets & Liabilities
- (C) Account of Cash Receipts & Payments.

Revenue Land Revenue & Oil Royalties


The royalties on oil amounted to 2,249,593 for the six months period 1st March to 31st August. This was in accordance with the revised estimates and amounted to ~~RM~~ more than the previous half year.

2. One and a half million dollars were transferred from surplus balances to General Reserve and two million sent to Crown Agents for investment in surplus balances.

Payments Miscellaneous Services.

Payments from this item reached one and a quarter million dollars as a result of the settlement of arrears of salaries for the Japanese occupation period and the revised salaries scales.

General The position remains sound.

Yours faithfully,

STATE TREASURER,
BRUNEI.

(A)

1948				
December 31	To Expenditure	2,082,893.33	By Revenue	2,915,977.90
	" Balance	<u>833,084.57</u>		
		\$2,915,977.90		<u>\$2,915,977.90</u>

(B)

L i a b i l i t i e s		A s s e t s	
Supply Depot	296,997.32	Cash in Treasury	9,834.44
		Cash in Bank	<u>1,929,223.46</u>
Deposit	265,224.39	Crown Agents current a/c	6,757.36
		Joint Colonial Fund	685,714.28
General Reserve Fund	3,260,266.94	Investment: General Reserve	
		(Sterling Securities)	2,505,149.75
		(Dollar Securities)	<u>755,117.19</u>
Opium Revenue Replacement Reserve Fund	309,496.74	Investment: Opium Revenue Replacement Reserve	
		(Sterling Securities)	309,496.74
General Revenue Balance on 30.9.1948	5,637,061.41	Investment: Surplus Balances	
Less: Amount transferred to General Reserve	<u>1,507,533.21</u>	(Sterling Securities)	2,474,563.38
	4,129,528.20	(Dollar Securities)	<u>253,375.00</u>
Add: Excess of Receipts over Payments	833,084.57	Suspense:	
" Appreciation of Middle Market Value	<u>70,207.99</u>	Displaced Javanese	8,318.91
	5,032,820.76	British Postal Orders	9,636.00
		P.W.D.unallocated stores, buckets & benzine	<u>177,678.69</u>
		Advance	195,633.60
		Loan	20,920.31
		Cash in transit	<u>12,000.00</u>
	<u>\$9,164,806.15</u>		<u>\$9,164,806.15</u>

19 (C)

STATE OF BRUNEI

ACCOUNTS OF CASH RECEIPTS AND PAYMENTS FROM 1st OCTOBER TO 31st December, 48

Receipts

Balance on 30th September 1948

3,142,907.89

A. Head of Revenue

Customs	441,070.58
Licences and Excise	25,617.20
Municipal	6,775.52
Courts	2,194.25
Surveys	807.35
General	30,123.68
Posts & Telegraphs	31,509.78
Electrical	2,584.13
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Cash with Crown Agents	2,008,928.57
Deposit Joint Colonial Fund	13,198.18

Total Other Receipts

9,242,945.26

Total Receipts with Opening balance

15,301,831.05

Payments

A. Head of Expenditure

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H.H. the Sultan	14,881.28
Ministers	5,386.-
British Resident	12,166.92
Assistant Resident	7,673.19
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Electrical	17,424.77
Forests	10,548.12
Land & District Offices	84,964.97
Medical & Health	55,669.01
Miscellaneous Services	1,258,371.82
Municipal	23,304.11
Police & Prisons	47,341.87
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Religious Affairs	2,314.05
Treasury	5,334.00
Public Works Department	23,448.33
Public Works, Annually Recurrent	98,232.60
Public Works, Extraordinary	207,801.96

Total Expenditure

2,082,893.33

B. Other Payments

Loan	3,600.00
Advance	20,996.34
Suspense	81,265.09
Deposit	72,007.25
Cash in transit	1,109,116.29
Crown Agents current a/c	1,040.78
Supply Depot a/c	727,558.62
Joint Colonial Fund	42,857.14

Investment: Opium Revenue Repl.

Reserve fund	21,251.32
Investment: Surplus balances	2,081,261.56
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Total Other Payments

11,279,879.82

Total Payments

13,362,773.15

Balance on 31.12.48

1,939,057.90

Total Payments with Closing balance

15,301,831.05

The British Resident,
Brunei.

With reference to the Sultan's financial position and prospects, I enclose herewith the following statements for the Fourth Quarter of 1948 :-

- (A) Surplus & Deficit Account
- (B) Assets & Liabilities
- (C) Account of Cash Receipts & Payments.

Revenue Less Grants & Expenditure

The total revenue for the period 1st April to 31st March 1949 was 11,000,000. This was in accordance with the revised estimate and amounted to 10% more than the previous year.

2. One and a half million dollars were transferred from the Sultan's private account to the Government account for the purpose of the new scheme.

Revenue Disbursements Services

Revenue from the new scheme was 10% of the total revenue as a result of the reduction of salaries of officials for the purpose of the new scheme and the revised estimate.

General The position remains strong.

W. D. Temple

W. D. Temple
Brunei.

STATE OF BRUNEI
SURPLUS AND DEFICIT ACCOUNT - October to December 1948

(A)

1948					
December 31	To	Expenditure	2,082,893.33	By Revenue	2,915,977.90
	"	Balance	<u>833,084.57</u>		
			<u>\$2,915,977.90</u>		<u>\$2,915,977.90</u>

ASSETS AND LIABILITIES AS AT 31st December 1948

(B)

<u>Liabilities</u>		<u>Assets</u>	
Supply Depot	296,997.32	Cash in Treasury	9,834.44
		Cash in Bank	<u>1,929,223.46</u>
Deposit	265,224.39	Crown Agents current a/c	6,757.36
		Joint Colonial Fund	685,714.28
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		Advance	195,633.60
		Loan	20,920.31
		Cash in transit	7,020.64
			<u>12,000.00</u>
			<u>\$9,164,806.15</u>
			<u>\$9,164,806.15</u>

S. D. TAUNBLE, Treasurer.

STATE OF BRUNEI

ACCOUNTS OF CASH RECEIPTS AND PAYMENTS FROM 1st OCTOBER TO 31st December, 48

Receipts Balance on 30th September 1948 3,142,907.89

A. Head of Revenue

Customs	441,070.58
Licences and Excise	25,617.20
Municipal	6,775.52
Courts	2,194.25
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Posts & Telegraphs	31,509.78
Electrical	2,584.13
Land Revenue & Oil Royalties	2,297,992.68
Cession monies	350.00
Interest	37,026.15
Currency profits	39,185.78
Premia on alienation of land	740.80
Total Revenue	

2,915,977.90

B. Other Receipts

Loan	1,357.-
Advance	220,103.52
Suspense	93,631.70
Deposit	83,941.42
Cash in transit	1,114,202.29
Crown Agents current a/c	471.71
Supply Depot account	486,386.84
Joint Colonial Fund	17,142.86
Opium Revenue Repl. Reserve	21,251.32
Investment: Surplus balances	1,509,658.21
Drafts and Remittances	2,008,928.57
Investment: General Reserve	19,932.13
General Reserve Fund	1,571,477.95
General Revenue Balance	72,332.99
Cash with Crown Agents	2,008,928.57
Deposit Joint Colonial Fund	13,198.18
Total Other Receipts	

9,242,945.26

Total Receipts with Opening balance

15,301,831.05

Payments

A. Head of Expenditure

Pensions, Retired allce etc.	16,007.78
H.H. the Sultan	14,881.28
Ministers	5,386.-
British Resident	12,166.92
Assistant Resident	7,673.19
Agriculture	43,243.73
Audit	3,735.87
Courts	3,936.00
Customs and Marine	51,968.03
Education	48,597.31
Electrical	17,424.77
Forests	10,548.12
Land & District Offices	84,964.97
Medical & Health	55,669.01
Miscellaneous Services	1,258,371.82
Municipal	23,304.11
Police & Prisons	47,341.87
Posts & Telegraphs	40,541.61
Religious Affairs	2,314.05
Treasury	5,334.00
Public Works Department	23,448.33
Public Works, Annually Recurrent	98,232.60
Public Works, Extraordinary	207,801.96
Total Expenditure	

2,082,893.33

B. Other Payments

Loan	3,600.00
Advance	20,996.34
Suspense	81,265.09
Deposit	72,007.25
Cash in transit	1,100,116.29
Crown Agents current a/c	1,040.78
Supply Depot a/c	727,558.62
Joint Colonial Fund	42,857.14
Investment: Opium Revenue Repl. Reserve fund	21,251.32
Investment: Surplus balances	2,081,261.56
General Revenue balance	1,509,658.21
Cash with Crown Agents	2,008,928.57
Investment: General Reserve	1,571,477.95
Drafts & Remittances	2,008,928.57
General Reserve Fund	19,932.13
Total Other Payments	

11,279,879.82

Total Payments

13,362,773.15

Balance on 31.12.48

1,939,057.90

Total Payments with Closing balance

15,301,831.05

23
7
bySaving.

From the Secretary of State for the Colonies.

To the Officer Administering the Government of

Date 18 March, 1949.

No. 18 Saving.

Your third person note of 23rd December, 1948.

Quarterly Return on Brunei Finances.

I consider that in existing circumstances the annual estimates provide an adequate opportunity of scrutinising the general trend of Brunei finances.

Quarterly statements may therefore be discontinued until further notice.

SECRET.

Draft

24

57

TELEGRAM/

* SAVINGRAM

File No.

59710/49

* The word Priority may be entered here, if necessary.

C.O.

To:--

High Commissioner for Brunei

Sent.

Repeated to:--

hours.

Mr.

Ashton 7/

Mr.

Mr G. Whiteley 14/3

Mr.

Palmer 14/3

Sir

at once

Permt. U.S. of S.

Parly. U.S. of S.

S. of S.

Priority:--

Nil.

Reply urgently required.

Important.

Immediate.

Most Immediate.

For transmission:--

In Clear

Code

Cypher

No.

18

Restricted.

Confidential.

Secret.

Top Secret and Personal.

C. D.

S. 15 MAR

D. 17

194

18 MAR 1949

Your third person note of 23rd.

(1) Dec. 1948

Quarterly Return on Brunei Finances.

the annual estimate provide an

Distribution:--

the general trend of

Further action:--

I consider that in ~~present~~ existing circumstances, I have adequate opportunity of scrutinising Brunei finances. Quarterly ~~statements~~ ^{the aid of} ~~without the abovementioned~~ ~~statements~~ ~~and that it may~~ ~~therefore be discontinued~~ ~~until further~~ ~~notice.~~



Telegraphic Address:—
"HIGHCOMA KUCHING"

Ref: 11/GG/100/47.

OFFICE OF HIS EXCELLENCY
THE HIGH COMMISSIONER
FOR BRUNEI.

23rd December, 1946.

The Secretary to High Commissioner for
Brunei presents his compliments to the Under
Secretary of State for the Colonies and, with
reference to paragraph 3 of the Commissioner-General's
Secret Despatch No. 1 dated 10th January, 1947,
has the honour to forward three copies of the Brunei
Financial Statement for the third quarter, 1946,
together with three copies of a Memorandum by the
Treasurer, Brunei.

(11) m
29.11/46

fel

Reference No.(11) in A.I.15/47.

BRUNEI, 15 December 1948

The British Resident,

Brunei

With reference to the State's financial position and prospects, I enclose herewith the following statements for the third quarter of 1948:-

- (A) Surplus and Deficit Account
- (B) Assets and Liabilities
- (C) Account of Cash Receipts and Payments.

2. Revenue Normal.

3. Expenditure. is much the same as last quarter. The 'Extraordinary' expenditure by the P.W.D. is much less than was hoped for owing to non-availability of materials and labour. Considerable re-votes must be expected.

4. General.

- (i) The position remains sound.
- (ii) Arrangements have been made to transfer in the fourth quarter \$1,500,000 from Investments of Surplus Balances to the General Reserve Fund and to remit to the Crown Agents \$2,000,000 for the credit of Investments of Surplus Balances.

(Sgd) D. TRUMBLE.

State Treasurer,
Brunei.

1948
September
30

To Expenditure

Statement of Financial Position
July to September 1948

(A)

627,236.03

627,236.03
=====

By Revenue
" Balance

555,748.19

71,487.84

627,236.03
=====

Statement of Financial Position
July to September 1948

(B)

Liabilities

Supply Depot A/c 538,169.10

Deposit A/cs 240,092.04

General Reserve Fund 1,708,721.12

Opium Revenue Repl. Reserve Fund 288,245.42

General Revenue Balance
on 30.9.1948 = 1,570,549.25

Less: Excess of Payments
over receipts 71,487.84 5,637,061.41

8,412,289.09
=====

Assets

Cash in Treasury 1,500.24
" " Banks 3,141,327.65 3,142,907.89

Crown Agents Current Account 6,188.29

Joint Colonial Fund 660,000.00

Investments
General Reserve Fund 1,708,721.12

Opium Rev. Repl. Reserve Fund 288,245.42

Surplus Balances 2,156,335.03

Suspense accounts 208,000.21

Advances 226,027.49

Loans 4,777.64

Cash in Transit 17,086.90

8,412,289.09
=====

STATE OF BRUNELI

28 (C)

ACCOUNTS OF CASH RECEIPTS AND PAYMENTS FROM 1st JULY to 30th SEPTEMBER 1948

RECEIPTS Balance on 30th June 1948 3,485,950.13

A. Head of Revenue

Customs	395,840.17
Licences & Excise	19,317.29
Municipal	10,271.62
Courts	2,461.13
Surveys	481.80
General	22,741.09
Posts & Telegraphs	36,587.52
Electrical	2,015.61
Land Revenue & Oil Royalties	30,119.95
Cession Monies	2,100.00
Interest	33,229.71
Prima on Alienation of land	582.30
Total Revenue	555,748.19

B. Other Receipts

Loans	3,698.63
Advances	10,979.33
Suspense	46,421.47
Deposits	132,054.12
Cash in transit	760,553.94
Crown Agents current a/c	7,454.25
Supply Depot a/c	432,025.17
Opium Revenue Repl. Res. Fund	25,714.29
Total Other Receipts	1,424,898.20

Total Receipts with Opening balance

\$5,466,596.52

PAYMENTSA. Head of Expenditure

Pensions, Retired allies etc.	9,443.92
H.H. the Sultan	13,136.87
Ministers	5,110.00
British Resident	10,047.20
Assistant Resident	4,838.62
Agriculture	21,177.16
Audit	2,663.59
Courts	1,823.00
Customs & Marine	30,306.10
Education	36,292.42
Electrical	33,514.53
Forests	6,964.54
Land & District Offices	14,862.57
Medical & Health	26,840.44
Miscellaneous Services	115,399.15
Municipal	41,552.63
Police & Prisons	25,223.69
Posts & Telegraphs	31,362.27
Religious Affairs	1,609.30
Treasury	2,633.-
Public Works	192,435.03
Total Expenditure	627,236.03

B. Other Payments

Advances	74,600.59
Suspense	142,993.93
Deposit	93,886.17
Cash in transit	765,639.94
Crown Agents current a/c	5,183.47
Supply Depot a/c	597,005.64
Joint Colonial Fund	17,142.86
Total Other Payments	1,696,452.60

Total Other Payments

Total Payments

Balance on 30.9.1948

Total Payments with closing balance

1,696,452.60

2,323,688.63

3,142,907.89

\$5,466,596.52

Reference No.(11) in M.T.15/47.

BKOW I, 15 December 1948

The British Resident,

Brunei

With reference to the State's financial position and prospects, I enclose herewith the following statements for the third quarter of 1948:-

- (A) Surplus and Deficit Account
- (B) Assets and Liabilities
- (C) Account of Cash Receipts and Payments.

2. Revenue Normal.

3. Expenditure. is much the same as last quarter. The 'Extraordinary' expenditure by the F.M.S. is much less than was hoped for owing to non-availability of materials and labour. Considerable re-votes must be expected.

4. General.

- (i) The position remains sound.
- (ii) Arrangements have been made to transfer in the fourth quarter £1,500,000 from Investments of Surplus Balances to the General Reserve Fund and to remit to the Crown Agents £2,000,000 for the credit of Investments of Surplus Balances.

(Sd) D. H. M. B. L.

State Treasurer,
Brunei.

STATE OF BRUNEI
SURPLUS AND DEFICIT ACCOUNT
July to September 1948

(A)

1948 September 30	To Expenditure	\$627,236.03	By Revenue	\$555,748.19
			" Balance	71,487.84
		<u>\$627,236.03</u>		<u>\$627,236.03</u>
		=====		=====

ASSETS AND LIABILITIES AS AT 30th September 1948

(B)

<u>Liabilities</u>		<u>Assets</u>	
Supply Depot A/c	538,169.10	Cash in Treasury	1,580.24
Deposit A/cs	240,092.04	" " Banks	<u>3,141,327.65</u>
General Reserve Fund	1,708,721.12	Crown Agents Current Account	6,188.29
Opium Revenue Repl. Reserve Fund	288,245.42	Joint Colonial Fund	660,000.00
General Revenue Balance		<u>Investments</u>	
on 30.6.1948 = \$5,708,549.25		General Reserve Fund	1,708,721.12
Less: Excess of Payments		Opium Rev. Repl. Reserve Fund	288,245.42
over Receipts	<u>71,487.84</u>	Surplus Balances	2,156,335.03
	5,637,061.41	Suspense accounts	208,000.21
		Advances	220,027.49
		Loans	4,777.64
		Cash in Transit	<u>17,086.00</u>
	<u>\$8,412,289.09</u>		<u>\$8,412,289.09</u>
	=====		=====

2. *Sumner*

31 (C)

STATE OF BRUNEI

ACCOUNTS OF CASH RECEIPTS AND PAYMENTS FROM 1st JULY to 30th SEPTEMBER '48

RECEIPTS Balance on 30th June 1948 3,485,950.13

A. Head of Revenue

Customs	395,840.17
Licences & Excise	19,317.29
Municipal	10,271.62
Courts	2,461.13
Surveys	481.80
General	22,741.09
Posts & Telegraphs	36,587.52
Electrical	2,015.61
Land Revenue & Oil Royalties	30,119.95
Cession Monies	2,100.00
Interest	33,229.71
Premia on Alienation of land	582.30
Total Revenue	555,748.19

B. Other Receipts

Loans	3,698.63
Advances	16,979.33
Suspense	46,418.47
Deposits	132,054.12
Cash in transit	760,553.94
Crown Agents current a/c	7,454.25
Supply Depot a/c	432,025.17
Opium Revenue Repl. Res. Fund	25,714.29
Total Other Receipts	1,424,898.20
Total Receipts with Opening balance	\$5,466,596.52

PAYMENTS

A. Head of Expenditure

Pensions, Retired allces etc.	9,443.92
H.H. the Sultan	13,136.87
Ministers	5,110.00
British Resident	10,047.20
Assistant Resident	4,838.62
Agriculture	21,177.16
Audit	2,663.59
Courts	1,823.00
Customs & Marine	30,306.10
Education	36,292.42
Electrical	33,514.53
Forests	6,964.54
Land & District Offices	14,862.57
Medical & Health	26,840.44
Miscellaneous Services	115,399.15
Municipal	41,552.63
Police & Prisons	25,223.69
Posts & Telegraphs	31,362.27
Religious Affairs	1,609.30
Treasury	2,633.-
Public Works	192,435.03
Total Expenditure	627,236.03

B. Other Payments

Advances	74,600.59
Suspense	142,993.93
Deposit	93,886.17
Cash in transit	765,639.94
Crown Agents current a/c	5,183.47
Supply Depot a/c	597,005.64
Joint Colonial Fund	17,142.86
Total Other Payments	1,696,452.60
Total Payments	2,323,688.63
Balance on 30.9.1948	3,142,907.89
Total Payments with closing balance	\$5,466,596.52

S. Luman



Telegraphic Address :—
"HIGHCOMA KUCHING"

Ref :

OFFICE OF HIS EXCELLENCY
THE HIGH COMMISSIONER
FOR BRUNEI.

$\gamma^{\frac{1}{2}}$

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Treasury,
Brunei,

1st October, 1948.

The British Resident,
Brunei.

With reference to the State's financial position and prospects, I enclose herewith the following Statements for the Second quarter of 1948:

- (A) Surplus and Deficit Account
- (B) Assets and Liabilities
- (C) Account of Cash Receipts and Payments.

2. Revenue.

Customs. This item is double the estimated average monthly figure but when taken into account with the first quarter of the year an excess of \$144,000 only is shown. The fluctuation is mainly due to the erratic arrival of imports by the Oil Co.

Cession Monies. This quarter's revenue exceeds the total annual Estimate by \$117,000 and is entirely due to the compounding of all the Cession Monies due to Brunei Government (with the exception of one small one) for a lump sum equivalent to 10 annual payments.

Oil Royalties. The revenue from this source amounted to \$1,988,593.76 and is in accordance with the Estimate.

3. Expenditure.

P.W.D. The comparatively small expenditure of \$191,000 is mainly due to:

- (a) Sufficient material not yet to hand
- (b) Shortage of contractors.

4. Investments. The sum of \$1,500,000 has been remitted to the Crown Agents for investment from Surplus Balances

5. General The following items are commitments the extent of which are not yet known

- (i) Arrears of pay etc under the Revised Salaries Scheme.
- (ii) Contribution to the settlement of War Damage Claims.
- (iii) Remission of Customs import duty in respect of replacements of Plant & Machinery for similar articles destroyed during the war.

6. The position remains sound.

S. R. Smith
STATE TREASURER,
BRUNEI.

STATE OF BRUNEI
SURPLUS AND DEFICIT ACCOUNT
April to June 1948

1948				
June 30	To expenditure	\$552,079.60	By Revenue	\$2,717,346.16
	Balance	<u>2,165,266.56</u>		
		\$2,717,346.16		<u>\$2,717,346.16</u>
		=====		=====

Assets & Liabilities as at 30th June 1948

(B)

<u>Liabilities</u>		<u>Assets</u>	
Supply Depot	703,149.57	Cash in Hand	4,322.35
Deposit	201,924.09	" Bank	3,481,627.78
General Reserve Fund	1,708,721.12	Crown Agents C/A	8,459.07
Opium Revenue Replc. Reserve Fund	288,245.42	Joint Colonial Fund Investments	668,571.43
General Revenue Balance on 31.3.1948 =	\$3,543,282.69	General Reserve Fund	1,708,721.12
Add: Excess of Revenue over Expenditure	<u>2,165,266.56</u>	Opium Rev.Repl.Res.	288,245.42
	5,708,549.25	Surplus Balance	2,156,335.03
	\$8,610,589.45	Suspense	111,424.75
	=====	Advance	162,406.23
		Loan	8,476.27
		Cash in Transit	12,000.-
			<u>\$8,610,589.45</u>
			=====

S. Imanaka

STATE OF BRUNEI

ACCOUNTS OF CASH RECEIPTS & PAYMENTS FROM 1st April to 30th June 1948

<u>RECEIPTS</u>	Balance on 31st March 1948	2,617,254.34
<u>A. Head of Revenue</u>		
Customs	407,010.08	
Licence & Excise	30,633.43	
Municipal	7,654.20	
Courts	3,104.29	
Surveys	503.10	
General	26,212.18	
Posts & Telegraphs	52,750.38	
Electrical	1,426.55	
Land Revenue & Oil Royalties	2,025,699.66	
Cession Monies	131,242.56	
Interest	30,537.83	
Premia on alienation of land	571.90	
Total Revenue		2,717,346.16
<u>B. Other Receipts</u>		
Supply Depot	318,293.-	
Loan	1,105.50	
Advance	4,406.37	
Suspense	29,344.34	
Deposit	55,755.87	
Cash in transit	2,643,820.43	
Crown Agents Current account	2,593.68	
Opium Revenue Repl. Reserve Fund	1,616.96	
Drafts & Remittances	1,507,533.21	
General Reserve Fund	2,746.32	
Cash with Crown Agents	1,507,533.21	
Total Other Receipts		6,074,748.89
Total Receipts with Opening Balance		<u>\$11,409,349.39</u>

PAYMENTS

<u>A. Head of Expenditure</u>		
Pensions, Retired Allowances, etc.	9,885.42	
H.H. the Sultan	15,324.43	
Ministers	9,858.-	
British Resident	10,132.24	
Assistant Resident	3,574.11	
Agriculture	28,827.92	
Audit	1,828.40	
Courts	1,617.-	
Customs & Marine	21,670.89	
Education	15,180.29	
Electricity	6,371.41	
Forests	5,367.85	
Land & District Offices	13,266.28	
Medical & Health	27,825.81	
Miscellaneous Services	102,812.07	
Municipal	21,929.80	
Police & Prisons	30,888.70	
Posts & Telegraphs	29,690.59	
Religious Affairs	1,523.63	
Treasury	2,670.-	
Public Works Department	191,824.76	
Total Expenditure		552,079.60
<u>B. Other Payments</u>		
Loan	260.-	
Advance	44,341.83	
Suspense	54,174.91	
Deposit	57,718.40	
Cash in transit	2,655,820.43	
Crown Agents Current account	1,066.07	
Supply Depot	21,929.79	
Joint Colonial Fund	8,571.43	
Opium Revenue Repl. Reserve Fund	1,616.96	
Investment Surplus balances	1,508,007.10	
Cash with Crown Agents	1,507,533.21	
General Reserve Fund	2,746.32	
Drafts & Remittances	1,507,533.21	
Total Other payments		7,371,319.66
Total Payments		<u>7,923,399.26</u>
Balance on 30.6.48		<u>3,485,950.13</u>
Total Payments with Closing balance		<u>\$11,409,349.39</u>

Reference: B.T. 15/47.

Treasury,
Brunei,

1st October, 1948.

The British Resident,
Brunei.

With reference to the State's financial position and prospects, I enclose herewith the following Statements for the Second quarter of 1948:

- (A) Surplus and Deficit Account
- (B) Assets and Liabilities
- (C) Account of Cash Receipts and Payments.

2. Revenue.

Customs. This item is double the estimated average monthly figure but when taken into account with the first quarter of the year an excess of \$144,000 only is shown. The fluctuation is mainly due to the erratic arrival of imports by the Oil Co.

Cession Monies. This quarter's revenue exceeds the total annual Estimate by \$117,000 and is entirely due to the compounding of all the Cession Monies due to Brunei Government (with the exception of one small one) for a lump sum equivalent to 10 annual payments.

Oil Royalties. The revenue from this source amounted to \$1,988,593.76 and is in accordance with the Estimate.

3. Expenditure.

P.W.D. The comparatively small expenditure of \$191,000 is mainly due to:

- (a) Sufficient material not yet to hand
- (b) Shortage of contractors.

4. Investments. The sum of \$1,500,000 has been remitted to the Crown Agents for investment from Surplus Balances

5. General The following items are commitments the extent of which are not yet known

- (i) Arrears of pay etc under the Revised Salaries Scheme.
- (ii) Contribution to the settlement of War Damage Claims.
- (iii) Remission of Customs import duty in respect of replacements of Plant & Machinery for similar articles destroyed during the war.

6. The position remains sound.

S. Lumbwa
STATE TREASURER,
BRUNEI.

(A)

STATE OF N. I.
REVENUE AND EXPENDITURE ACCOUNT
April to June 1948

1948				
June	To expenditure	\$552,079.60	By Revenue	\$2,717,346.16
30	Balance	2,165,266.56		
		<u>\$2,717,346.16</u>		<u>\$2,717,346.16</u>
		=====		=====

Assets & Liabilities as at 30th June 1948

(B)

<u>Liabilities</u>		<u>Assets</u>	
Supply Depot	703,149.57	Cash in Hand	4,322.35
Deposit	201,324.09	" Bank	3,481,527.78
General Reserve Fund	1,708,721.12	Crown Agents C/A	8,459.07
Opium Revenue Replc. Reserve Fund	288,245.42	Joint Colonial Fund Investments	668,571.43
General Revenue Balance on 31.3.1948 =		General Reserve Fund	1,708,721.12
3,543,282.69		Opium Rev.Repl.acs.	288,245.42
Add: Excess of Revenue over Expenditure	<u>2,165,266.56</u>	Surplus Balance	2,156,335.03
	<u>5,708,549.25</u>	Suspense	111,424.75
	<u>\$8,610,589.45</u>	Advance	162,406.23
	=====	Loan	8,476.27
		Cash in Transit	12,000.-
			<u>\$8,610,589.45</u>
			=====

S. Marshall
Controller
Revenue

32

STATE OF BRUNEI

ACCOUNTS OF CASH RECEIPTS & PAYMENTS FROM 1st April to 30th June 1948

<u>RECEIPTS</u>	Balance on 31st March 1948	2,617,254.34
<u>A. Head of Revenue</u>		
Customs	407,010.08	
Licence & Excise	30,633.43	
Municipal	7,654.20	
Courts	3,104.29	
Surveys	503.10	
General	26,212.18	
Posts & Telegraphs	52,750.38	
Electrical	1,426.55	
Land Revenue & Oil Royalties	2,025,699.66	
Cession Monies	131,242.56	
Interest	30,537.83	
Premia on alienation of land	571.90	
Total Revenue		2,717,346.16
<u>B. Other Receipts</u>		
Supply Depot	318,293.-	
Loan	1,105.50	
Advance	4,406.37	
Suspense	29,344.34	
Deposit	55,755.87	
Cash in transit	2,643,820.43	
Crown Agents Current account	2,593.68	
Opium Revenue Repl. Reserve Fund	1,616.96	
Drafts & Remittances	1,507,533.21	
General Reserve Fund	2,746.32	
Cash with Crown Agents	1,507,533.21	
Total Other Receipts		6,074,748.89
Total Receipts with Opening Balance		<u><u>\$11,409,349.39</u></u>
<u>PAYMENTS</u>		
<u>A. Head of Expenditure</u>		
Pensions, Retired Allowances, etc.	9,885.42	
H.H. the Sultan	15,324.43	
Ministers	9,858.-	
British Resident	10,132.24	
Assistant Resident	3,574.11	
Agriculture	28,827.92	
Audit	1,828.40	
Courts	1,617.-	
Customs & Marine	21,670.89	
Education	15,180.29	
Electricity	6,371.41	
Forests	5,367.85	
Land & District Offices	13,266.28	
Medical & Health	27,825.81	
Miscellaneous Services	102,812.07	
Municipal	21,929.80	
Police & Prisons	30,888.70	
Posts & Telegraphs	29,690.59	
Religious Affairs	1,523.63	
Treasury	2,670.-	
Public Works Department	191,824.76	
Total Expenditure		552,079.60
<u>B. Other Payments</u>		
Loan	260.-	
Advance	44,341.83	
Suspense	54,174.91	
Deposit	57,718.40	
Cash in transit	2,655,820.43	
Crown Agents Current account	1,066.07	
Supply Depot	21,929.79	
Joint Colonial Fund	8,571.43	
Opium Revenue Repl. Reserve Fund	1,616.96	
Investment Surplus balances	1,508,007.10	
Cash with Crown Agents	1,507,533.21	
General Reserve Fund	2,746.32	
Drafts & Remittances	1,507,533.21	
Total Other payments		7,371,319.66
Total Payments		<u>7,923,399.26</u>
Balance on 30.6.48		<u>3,485,950.13</u>
Total Payments with Closing balance		<u><u>\$11,409,349.39</u></u>

Treasury,
Brunei,

1st October, 1948.

The British Resident,
Brunei.

With reference to the State's financial position and prospects, I enclose herewith the following statements for the second quarter of 1948:

- (a) Surplus and deficit account
- (b) Assets and liabilities
- (c) Account of cash receipts and payments.

2. Revenue.

Salaries. This item is below the estimated average monthly figure but when taken into account with the first quarter of the year an excess of £144,000 only is shown. The fluctuation is mainly due to the erratic arrival of imports by the oil co.

Cession monies. This quarter's revenue exceeds the total annual estimate by £117,000 and is entirely due to the compounding of all the cession monies due to Brunei Government (with the exception of one small one) for a lump sum equivalent to 10 annual payments.

Oil royalties. The revenue from this source amounted to £1,988,593.76 and is in accordance with the estimate.

3. Expenditure.

I.V.M. The comparatively small expenditure of £151,000 is mainly due to:

- (a) Sufficient material not yet to hand
- (b) Shortage of contractors.

4. Investments. The sum of £1,500,000 has been remitted to the Crown Agents for investment from Surplus balances

5. General The following items are commitments the extent of which are not yet known

- (i) arrears of pay etc under the revised salaries scheme.
- (ii) Contribution to the settlement of war Damage Claims.
- (iii) Remission of Customs import duty in respect of replacements of Plant & Machinery for similar articles destroyed during the war.

6. The position remains sound.

D. Kumar
STATE TREASURER,
BRUNEI.

40

STATE OF BORNEO

SURPLUS AND DEFICIT ACCOUNT

April to June 1948

(A)

1948				
June	To expenditure	\$552,079.60	By Revenue	2,717,346.16
30	Balance	2,165,266.56		
		<u>2,717,346.16</u>		<u>2,717,346.16</u>
		=====		=====

Assets & Liabilities as at 30th June 1948

(B)

<u>Liabilities</u>		<u>Assets</u>	
Supply Depot	703,149.57	Cash in Hand	4,322.35
Deposit	201,924.09	Bank	3,481,627.78
General Reserve Fund	1,708,721.12	Crown Agents C/A	8,459.07
Opium Revenue Replc. Reserve Fund	288,245.42	Joint Colonial Fund	668,571.43
General Revenue Balance on 31.3.1948 =		<u>Investments</u>	
3,543,282.69		General Reserve Fund	1,708,721.12
Add: Excess of Revenue over Expenditure	<u>2,165,266.56</u>	Opium Rev. Repl. Res.	288,245.42
	<u>5,708,549.25</u>	Surplus Balance	2,150,335.03
	<u>8,610,589.45</u>	Suspense	111,424.75
	=====	Advance	162,406.23
		Loan	8,476.27
		Cash in Transit	12,000.-
			<u>8,610,589.45</u>
			=====

S. Lunn

ACCOUNT OF THE REVENUE AND PAYMENTS FOR THE YEAR 1st April to 30th June 1948

	Balance on 1st March 1948	2,617,254.34
A. Head of Revenue		
Customs	407,010.08	
Licence & Excise	30,633.43	
Municipal	7,654.20	
Courts	3,104.29	
Surveys	503.10	
General	26,212.18	
Posts & Telegraphs	52,750.38	
Electrical	1,426.55	
Land Revenue & Oil Royalties	2,025,699.66	
Cession monies	131,242.56	
Interest	30,537.83	
Premia on alienation of land	571.90	
Total Revenue		2,717,346.16
B. Other Receipts : Supply Depot		
Loan	318,293.-	
Advance	1,105.50	
Suspense	4,408.37	
Deposit	29,344.34	
Cash in transit	55,755.87	
Crown Agents Current account	2,643,820.43	
Opium Revenue Repl. Reserve Fund	2,593.68	
Drafts & Remittances	1,618.96	
General Reserve Fund	1,507,533.21	
Cash with Crown Agents	2,746.32	
	1,507,533.21	
Total Other Receipts		6,074,748.89
Total Receipts with Opening Balance		11,409,349.39
PAYMENTS		
A. Head of Expenditure		
Pensions, Retired Allowances, etc.	9,885.42	
H.H. the Sultan	15,324.43	
Ministers	9,858.-	
British Resident	10,132.24	
Assistant Resident	3,574.11	
Agriculture	28,827.92	
Audit	1,828.40	
Courts	1,617.-	
Customs & Marine	21,670.89	
Education	15,180.29	
Electrical	6,371.41	
Forests	5,367.85	
Land & District Offices	13,266.28	
Medical & Health	27,825.81	
Miscellaneous Services	102,812.07	
Municipal	21,939.80	
Police & Prisons	30,848.70	
Posts & Telegraphs	29,690.59	
Religious Affairs	1,523.63	
Treasury	2,670.-	
Public Works Department	191,824.76	
Total Expenditure		552,079.60
B. Other Payments		
Loan	260.-	
Advance	44,341.83	
Suspense	54,174.91	
Deposit	57,718.40	
Cash in transit	2,655,820.43	
Crown Agents Current account	1,066.07	
Supply Depot	21,929.79	
Joint Colonial Fund	8,571.43	
Opium Revenue Repl. Reserve Fund	1,616.96	
Investment Surplus balances	1,508,007.10	
Cash with Crown Agents	1,507,533.21	
General Reserve Fund	2,746.32	
Drafts & Remittances	1,507,533.21	
Total Other payments		7,371,319.66
Total Payments		7,923,399.26
Balance on 30.6.48		3,485,950.13
Total Payments with Closing balance		11,409,349.39

59710/48

BRUNEI

NO. 20

THE COLONIAL OFFICE,

THE CHURCH HOUSE,

GREAT SMITH STREET,

S.W. 1.

24 August, 1948.

Sir,

I have the honour to refer to your despatch No. 28 on the subject of the Brunei Estimates for 1948 and to offer the following comments.

2. I agree with the British Resident's statement quoted in paragraph 2 of your despatch, that the estimate of oil revenue appears to be conservative and that the estimate of Public Works expenditure may prove excessive, owing to the shortage of staff and materials. For these reasons and in view of the probability that, if a war damage compensation scheme were to be approved, any war damage payments made from local funds will have to be spread over more than one year, it appeared to me that the Resident's decision, quoted in paragraph 2 (b) (iv) of your despatch, was unduly cautious, and that at least some part of the \$2½ million surplus, estimated as on 1st January 1948, might well be transferred to the General Reserve Fund so that it might be invested. I note in this connection, from your Secretary's note of 28th June 1948, that \$1,500,000 has in fact already been remitted to the Crown Agents for investment.

I have the honour to be,

Sir,

Your most obedient,
humble servant,

(Sgd.) LISTOWEL

for SECRETARY OF STATE.

59710/48 3
43

C. O.

Mr. Ashton 16/8

Mr. Palmer

Mr.

Mr.

Mr.

18/8

1.S.

Permt. U.S. of S.

Parly. U.S. S.

Minister of State

Secretary of State

24 AUG 1948

Your Reference.....

DRAFT.

Despatch no 20

24

August 1948

High Commissioner
for Brunei,
Kuching.

Sir,
I have etc. to refer
(1) to your despatch no.
on the subject of the Brunei
28 on the Estimates
for 1948 and to offer
the following comments.
2. I agree with the
Buttch Resident's
statement^{quoted} in para. 2.
of your despatch, that
the estimate of oil
revenue is conservative
and that the estimate
of Public Works
expenditure may prove

FURTHER ACTION.

excessive, owing to the shortage
of staff and materials. ~~It~~

^{In these years & in view of}
~~view of these facts and of~~

my ^{own} presumption that any
war damage ~~payments made~~ from

local funds will have to be
spread over more than one

year, I suggest that the

Resident's decision, quoted in

para. 2 (b) (iv) of your despatch, ~~seems~~

~~to be~~ unduly cautious, and that

the Resident should consider

transferring forthwith to the General

Reserve ~~fund~~ at least some part

of the \$2½ million surplus, estimated

as on 1st January 1948, so that it may

be invested.

I have, etc,

15,

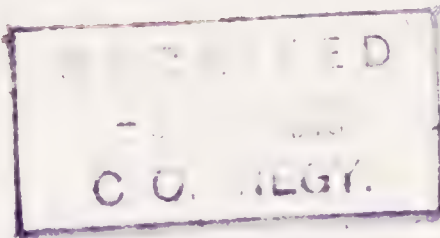
AS/LHK



Telegraphic Address:—
"HIGHCOMA KUCHING"

45
2
OFFICE OF HIS EXCELLENCY
THE HIGH COMMISSIONER
FOR BRUNEI.

Ref: 10/GG/100/47



28 June, 1948.

97
5974/47

The Secretary to High Commissioner
for Brunei presents his compliments to
the Under Secretary of State for the
Colonies and, with reference to paragraph
3 of the Commissioner-General's Secret
Despatch No. 1 dated the 30th January, 1947,

has the honour to forward three copies of
the Brunei Financial Statement for the first
quarter, 1948, together with three copies of
a Memorandum by the Treasurer, Brunei.

peh

46

Reference No. (2) in .15/1947.

Treasury,
Brunei,

15th June, 1948.

British Resident,
Brunei.

FINANCE
Financial Statement, 1st quarter 1948.

With reference to the State's financial position and prospects, I enclose herewith the following statements for the 1st quarter of 1948:

- (A) Surplus and Deficit account.
- (B) Assets and liabilities.
- (C) account of Cash receipts and payments.

2. Revenue. Post & Telegraph revenue is unexpectedly high due to the sale of the new issue of 10 & 5 stamps. The majority of this sum was collected by the Crown Agents from dealers.

3. In other respects the financial position is normal and remains sound.

4. In the second quarter of the year a sum of £1,500,000 has been committed to the Crown Agents for investment in the Surplus balances account.

(Sgd) D. TRUMBLE.

SECRETARY, FINANCE,
BRUNEI.

STATE OF BRUNEI

SURPLUS AND DEFICIT ACCOUNT

January to March, 1948.

(A)

1948
March

31	To Expenditure	478,045.18	By Revenue	397,227.04
			Balance	80,818.14
		<u>478,045.18</u>		<u>478,045.18</u>
		=====		=====

ASSETS AND LIABILITIES AS AT 31st March, 1948. (B.)

Liabilities

Supply Depot	400,786.36	Grown Agents	9,986.68
Deposit	203,886.62	Joint Colonial Rd	660,000.00
General Reserve Fund	1,705,974.80	Investments:	
Opium Rev. Repl. Res."	286,628.46	General Reserve	1,705,974.80
		Opium Rev. Repl."	286,628.46
General Revenue		Surplus Balance	648,327.93
Balance as on		Suspense	86,594.18
31.12.1947:		Advance	122,470.77
3,624,100.83		Loans	9,321.77
Less Excess		Cash in Hand	311.83
of payment		Cash in Bank	2,616,942.51
over receipts	80,818.14		
	<u>3,543,282.69</u>		
	=====		
	16,146,558.93		16,146,558.93
	=====		=====

(Sd) D. TRUMBLE.

TREASURER
BRUNEI

STATE OF PUNJI

48

(C)

ACCOUNT OF CASH RECEIPTS AND PAYMENTS FROM 1st January to 31st March 1948

RECEIPTS Balance on 31st December 1947 .. 3,460,681.32

A. Head of Revenue

Customs	137,271.22
Licence & Excise	21,358.52
Municipal	9,201.95
Courts	1,935.43
Surveys	152.00
General	11,213.56
Posts & Telegraphs	169,077.01
Electrical	1,324.79
Land Revenue & Oil Royalties	27,212.16
Interest	17,782.60
Currency profits	-
Income on Alienation of Land	233.00
Total Revenue	397,227.04

B. Other Receipts

Loans	1,031.50
Advance	6,011.45
Suspense	3,213.07
Deposits	50,152.44
Cash in Transit	507,002.49
Crown Agents Current A/c.	1,688.00
Supply Depot A/c.	464,464.09
Joint Colonial Fund	2,571.43
Opium Revenue Repl. Res. fund	3,257.39
Total Other Receipts	1,078,692.64

Total Receipts with Opening Balance

4,936,601.00
=====

PAYMENTS

B. Head of Expenditure

Pensions, Retired Allowances, etc.	12,934.22
H.H. The Sultan	13,262.25
Ministers	5,005.48
British Resident	4,388.66
Assistant Resident	3,001.04
Agriculture	27,226.00
Audit	1,325.90
Courts	1,290.00
Posts & Marine	21,360.27
Education	13,259.16
Electrical	3,578.47
Forests	5,159.10
Land & District Offices	16,850.39
Medical & Health	27,350.39
Miscellaneous Services	107,542.90
Municipal	9,595.76
Police & Prisons	12,386.88
Posts & Telegraphs	48,294.77
Religious Affairs	1,146.50
Treasury	2,665.75
Public Works Department	134,829.22
Total Expenditure	478,045.12

B. Other Payments

Loans	1,856.00
Advance	69,444.93
Suspense	60,913.64
Deposits	47,299.90
Cash in Transit	507,002.49
Crown Agents Current A/c	6,394.11
Supply Depot A/c	1,016,561.61
Joint Colonial Fund	122,571.41
Opium Revenue Repl. Res. fund	3,257.39
Total Other Payments	1,841,301.48

Total Payments

2,319,346.66

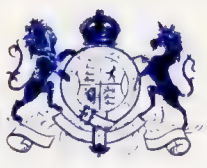
Balance on 31.3.1948

2,617,254.34

Total Payments with closing balance

4,936,601.00

422 (2)



Telegraphic Address:—
"HIGHCOMA KUCHING"

OFFICE OF HIS EXCELLENCY
THE HIGH COMMISSIONER
FOR BRUNEI.

Ref: 10.10/101/47.

8 June, 1948.

No. 28

Sir,

I have the honour to acknowledge receipt of
the recent statement of the oil revenue for the year
1947, together with a copy of the statement of the State
oil revenue, Brunei. The statement was received by the
Honourable Member, Brunei, in the capacity of High Commissioner
for Brunei before I received it.

2. The official statement for the oil revenue for the year
1947 is:-

"(a) In regard to the oil revenue, I think that the estimate of
the amount to be received from oil is a very conservative
one. It is difficult to be very accurate in regard to
this figure as it depends on the various factors relating
to the production of oil. It is also difficult to say that the
amount of oil revenue will be the same as the oil-
revenue estimate. It may be, however, slightly more than
the estimate figure."

(b) In regard to the oil revenue, I have the following
statement:-

(1) I have just considered the report of the oil
revenue for the year 1947. I am satisfied that it should
be the oil revenue. If this report is approved
it will involve an increase of about 1 million of
very approximately 1,000,000/- p.s. which will increase
the amount of the oil revenue in 1948 to approximately
1,000,000/-. This figure is, however, still no well
within the amount of oil revenue available from oil
revenue in the recent statement of the oil revenue 2
of my letter referred to in para 1 above is approved,
the total oil revenue for the year 1947 is a record
of approximately 1,000,000/-.

(ii)

The High Commissioner,
Brunei, etc., etc.,
Colonial Office,
Church House,
Abchurch Lane, Street,
London, E.C. 4.

(ii) A very considerable proportion of the proposed expenditure on Departmental Social and Public Works Extraordinary items is for reconstruction and rehabilitation after the devastation of war. The programme under Public Works Extraordinary is a particularly ambitious one and will depend, for its successful execution, on the availability of materials and qualified staff. At present the prospect on both these fronts is not very encouraging.

3/1947

(iii) Although the Secretary of State pointed out in his Annual Despatch No. 4 of the 5th September, 1947 that cost of living allowances were likely to be in some measure recurrent, they have now retreating under special expenditure for the following reasons:-

(a) it will facilitate comparison of the annual estimates with our five year's plan and present a truer picture of the situation.

(b) although the Salaries Commission has recommended the rate of cost of living allowances for the time being, it has also recommended a considerable enhancement in basic salaries and has stressed that the Government must be prepared to deal with the future the rates of which should be subject to frequent review.

(iv) In view of the continuing uncertainty as to our commitments in respect of our War-time claims and the unknown sums which will be claimed as rebates on customs duties in respect of machinery and plant imported in replacement of that destroyed or damaged as a result of the war, I have decided not to include my contribution to the General Reserve Fund from the 1946 estimate surplus. It may, however, prove possible later when our commitments are more certain to recover that some of the surplus of approximately £2,000,000/- in respect of the years 1946 and 1947 should be placed in this Fund."

See hel
(10) my
'47 file

3. As regards the President's comments under b(i), I observe from your Secretary's letter of the 11th of March, 1948, addressed to the Acting Governor-General of Malaya that you agree that all revenue should be brought in to make good the deficit, except in so far as that deficit is not met from Revenue Surpluses.

I have the honor to be,
Sir,
Your obedient servant,

M. Adam Clarke

High Commissioner
for Malaya.

The total estimated revenue will exceed the revised estimates for 1947 by \$1,000,000. This is chiefly attributable to Oil Loyalties which will produce an additional \$3,000,000. The increase is the result of a considerable step-up in production and by the switchover to taking the royalties in kind instead of cash as from August, 1947. It is probable that the Oil Revenue may exceed the estimate, but the Oil Company have not yet notified Government of its own estimate.

Customs. Under this head it should be made clear that the revised estimate for 1947 was made in late November and included some very large and unexpected payments in respect of machinery etc. imported for the trunk road and canal project. The conservative estimate of only \$200,000 for 1947 was based on a forecast of the import charges in the tariffs then in force under the removal of duty on machinery. It should be borne in mind that Oil Company's imports are on a colossal scale only while the road project is under way and the arrival of materials is erratic. It is perhaps fortunate that so much arrived before the change in tariffs.

General. The revised estimate for 1947 included a sum of \$5,000,000 received from the Government of the United Kingdom for the destruction of the ship at the time of the ship's occupation. This account for no apparent drop in revenue.

Post Office. A drop of \$1,000,000 is expected in the revenue to be received from the Post Office of the United Kingdom in 1947 and the same for the collection.

Summary

It will be seen from the summary that the total revenue for 1947 will be \$1,000,000 in excess of the revised estimate for 1947. This is a very fair excess. It is of interest now to turn to the Government's five year plan and to notice what the estimate in this connection is fairly accurate. The proposed increase in the Government's five year plan is a result of the increase in the Government's five year plan, but it is however that the additional 10% of Oil Revenue is expected to be sufficient to cover a considerable part of the Government's deficit in addition to the requirements for financial salaries etc.

2. The Oil Revenue is expected to be \$2,000,000 in excess of the revised estimate. This is a very fair excess. It is of interest now to turn to the Government's five year plan and to notice what the estimate in this connection is fairly accurate. The proposed increase in the Government's five year plan is a result of the increase in the Government's five year plan, but it is however that the additional 10% of Oil Revenue is expected to be sufficient to cover a considerable part of the Government's deficit in addition to the requirements for financial salaries etc.

3. It is also proposed to spend over \$1,000,000 in special expenditure. In 1947 only half that sum was shown in the printed estimates but an additional sum of \$300,000 has to be provided by special warrants. This was made necessary in many instances by the complete lack of information concerning prices. The increase is dealt with in detail below.

4. In connection with the Government's five year plan it will be seen that an additional \$900,000 is being spent. This is because the Public Works Department later increase its forecast by \$600,000 after a review of costs etc. by the new State Engineer. A saving of \$300,000 accounts for the rest of the difference.

5. In view of the uncertainty of revised salary schemes, rebate of customs duties, new tariffs etc. it is not proposed to credit anything to Reserve Fund from 1948 Revenue.

General.

There is one other factor, that is the amount of the claim for rebate of Customs duty in respect of plant and machinery imports as replacements for similar articles damaged or destroyed during the war. The main claimant will be the British-Malayan Petroleum Co., who have so far not submitted a claim. An amount of \$100,000 has been entered prior to the war for machinery and I am not sure if this covers the claim, which I anticipate will be the case, that the Oil Company should receive repayment in similar circumstances.

2. The outcome of the war tariffs is extremely difficult to forecast and only a rough estimate can provide the statistics for a rough review. It is obvious that a considerable loss must be the result of machinery over the period during which the project is under construction. It is hard to say whether in theory. This state has continued to adhere to its attitude to co-operate and maintain a large amount of conformity with its own laws.

3. There is no evidence of any increase in the estimates and I consider that the expenditure is considerable and the results are that the state is now all set to provide the services of war, provide social services, and so on and so forth.

Sd/- J. Franklin

10 Dec. 1947.

(i) Accurrence in Militare will exceed printed estimates 1947	
By (a)	88,000
(b)	310,000
(ii) Special Arms Militare will exceed printed estimates 1947	
By	333,000
(iii) Public Works under ordinary will exceed printed estimates 1947	
By	1,440,000
	2,501,000
	=====

Other Reasons for (i):

(a) Customs Department, increase in staff to provide for proposed to and	10,000
.. .. ., increase in staff to	27,000
.. .. ., increase in staff to	3,000
.. .. ., a for	7,000
.. .. ., particular of	10,000
.. .. ., no allowance for	2,500
.. .. ., increase in staff,	10,000
.. .. ., increase in staff,	8,000
.. .. ., no allowance to	3,000
.. .. ., increase in staff to	3,500

Other Reasons for (i):

(b), no	30,000
.. .. .,	27,500
.. .. .,	9,000
.. .. .,	3,500
.. .. ., a large sum of 40,000 was provided in 1947 for medicines & instruments but the goods have not arrived, delivery expected 1948, so provision must be made again.	40,000

Miscellaneous services, stationary and under estimate by \$15,000 in 1947.	Increase	20,000
Mailings can receive more attention in 1948.	Increase	18,000
For 1947 much is carried forward to 1948 and to the 3rd article	.. ..	5,000
visits are expected.	.. ..	3,000
estimates for 1947.	.. ..	5,500
for 1947	.. ..	3,000
.. ..	.. ..	22,000
.. ..	.. ..	3,000
.. ..	.. ..	32,400
.. ..	.. ..	15,000

Other reasons for (ii):

Special services amounting to 350,000 were necessary in 1947	.. ..	350,000
Casualties, new boats, office equipment, oranges etc. will be required for the company's new project in 1948 and for general purposes	.. ..	35,000
Electrical Department, a new electrical plant is required for the town.	.. ..	5,000
Municipal Council, purchase of equipment and apparatus for the hospital.	.. ..	64,000
Miscellaneous services, waste of cartons, boxes collected at night and factory refuse similar articles lost or damaged during the war,	.. ..	100,000
Claims Commission	.. ..	25,000
Census & other establishment	.. ..	30,000
Municipal, new fire pump and fire fighting equipment, for hospital for lost cases and general administration	.. ..	50,000
Postal telegrams, a new telephone service, at the hospital, wireless, wireless accessories etc	.. ..	35,000

Other reasons for (iii):

Arrests, and so on - arrival of materials, in complete works etc.	.. ..	311,150
Erection of a new hospital	.. ..	100,000
Erection of a new school	.. ..	100,000
Public Educational Scheme	.. ..	130,000
Materials order by the Committee	.. ..	70,000

(Sd.) J. Trouble
Treasurer,
Council.
10. Dec. 1947.

C O P Y.

<u>Brunei State</u>		<u>Statement</u>		Appendix "A"	
<u>NON OIL</u>				<u>OIL</u>	
<u>REVENUE</u>				<u>REVENUE</u>	
Sources other than oil	.. ..	\$1,259,750		Royalty on oil	.. .. \$4,000,000
<u>EXPENDITURE, recurrent.</u>				<u>EXPENDITURE</u>	
Personal Emoluments	\$500,271			Special Expenditure	\$1,170,005
Other Charges,				Public Works Extra.	<u>2,131,250</u>
Annually Recurrent	<u>939,334</u>	1,439,605			<u>3,301,255</u>
Deficit in non-oil revenue		179,855		Surplus of Oil Revenue	698,745
		=====			=====
		Surplus	\$698,745		
		Deficit	179,855		
			=====		
Net Surplus Revenue ..			\$518,890		
			=====		

Brunei, 10th December, 1947.

(Sgd.) D. Trumble
Treasurer,
Brunei.

25



STATE OF BRUNEI

ESTIMATES
OF
REVENUE AND EXPENDITURE
FOR THE YEAR
1948

REVENUE	\$5,259,650
EXPENDITURE, RECURRENT	...	...	...	...	...	\$1,439,505
SURPLUS	...	...	...	...	...	\$3,820,145
EXPENDITURE, SPECIAL	...	...	...	...	...	\$1,170,605
SURPLUS	...	...	...	...	...	\$2,649,540
EXPENDITURE, PUBLIC WORKS EXTRAORDINARY	\$2,131,250
SURPLUS	\$ 518,290

E 1,000 4,741,350

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STATE OF BRUNEI

ESTIMATES

OF

REVENUE AND EXPENDITURE

FOR THE YEAR

1948

REVENUE	\$5,259,650
EXPENDITURE, RECURRENT			...	...	...	\$1,439,505
						<hr/>
SURPLUS	...	...	...	...	...	\$3,820,145
EXPENDITURE, SPECIAL	...		...	...	...	\$1,170,605
						<hr/>
SURPLUS	\$2,649,540
EXPENDITURE, PUBLIC WORKS EXTRAORDINARY					...	\$2,131,250
						<hr/>
SURPLUS	\$ 518,290
						<hr/> <hr/>

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1948

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STATEMENT SHOWING ESTIMATED SURPLUS AS ON 1st JANUARY, 1948

Actual Surplus on 1st January, 1947	\$1,019,711
Revised Estimated Revenue, 1947	....	\$3,452,280	
Revised Estimated Expenditure, 1947	...	<u>\$2,175,377</u>	
Estimated Surplus	...	...	\$1,276,903
Estimated Surplus as on 1st January, 1948	...	...	<u><u>\$2,296,614</u></u>

Statement showing Revenue and Expenditure for the years 1907—1947

YEAR	REVENUE	EXPENDITURE
	\$	\$
1907	51,777	93,334
1908	43,539	75,738
1909	54,562	76,948
1910	77,051	73,513
1911	109,430	79,318
1912	140,847	122,762
1913	165,082	138,665
1914	126,647	163,352
1915	118,972	114,518
1916	127,615	113,317
1917	126,301	106,011
1918	125,726	122,958
1919	162,020	138,844
1920	201,250	223,690
1921	161,520	197,469
1922	204,504	188,250
1923	221,767	189,204
1924	257,474	247,514
1925	315,261	245,286
1926	367,344	297,894
1927	402,135	426,981
1928	354,762	350,005
1929	345,290	344,092
1930	333,079	379,604
1931	342,010	322,791
1932	362,403	334,329
1933	580,756	514,812
1934	645,020	545,021
1935	813,532	786,201
1936	928,690	779,521
1937	1,049,293	653,150
1938	1,179,979	1,476,725
1939	1,274,644	1,181,325
1940	1,556,354	1,462,174
1941	1,325,912	1,137,219
1946 (July—December)	774,145	679,596
1947 (Revised Estimates)	3,452,280	2,175,377
<i>app'd Estimates</i>	<i>3,113,260</i>	<i>2,186,106</i>
1948 Estimates	<i>5,259,650</i>	<i>4,741,360</i>

STATEMENT OF ASSETS AND LIABILITIES

Liabilities	1st January, 1947 Actual	30th June, 1947 Actual	Assets	1st January, 1947 Actual	30th June 1947 Actual
	\$ c.	\$ c.		\$ c.	\$ c.
Deposits	157,805 00	202,191 00	Cash in Bank	520,124 00	1,486,256 00
Advances on War Office .. .	304,586 00	.	Cash in Hand	401,000 00	30,447 00
Suspense Supply Dépôt .. .	251,955 00	878,923 00	Crown Agents	1,704 00	4,272 00
Suspense Benzine	17 410 00	20,131 00	Joint Colonial Fund	102,857 00	188,571 00
Cash in transit .. .. .	.	34,000 00	Advances	54,297 00	88,633 00
Opium Revenue Replacement Reserve Fund ..	255,816 00	263,767 00	Loans	22,524 00	8,323 00
General Reserve Fund .. .	1,649,627 00	1,693,790 00	Suspense	12,647 00	46,498 00
General Revenue Balance, Surplus .. .	1,019,711 00	1,354,069 00	INVESTMENTS:—		
			Surplus Balance	636,314 00	636,314 00
			General Reserve Fund	1,649,627 00	1,693,790 00
			Opium Revenue Replacement Reserve Fund ..	255,816 00	263,767 00
TOTAL ..	3,656,910 00	4,446,871 00	TOTAL ..	3,656,910 00	4,446,871 00

REVENUE

Abstract of the Estimated Revenue for 1948 showing also the Revised Estimates for 1947

Head of Revenue <i>original</i>	Revised Estimates 1947		Estimated 1948	
	\$	\$	\$	\$
CLASS I				
Duties, Taxes and Licences				
Customs <i>657,900</i>	1,887,000		800,000	
Licences and Excise <i>42,000</i>	68,000		74,500	
Municipal <i>14,050</i>	26,600		30,000	
CLASS II				
Fees of Court and Office, etc.				
Courts <i>2,300</i>	3,800		3,200	
Surveys <i>2,900</i>	2,210		2,600	
General <i>11,720</i>	76,820		23,050	
CLASS III				
Government Undertakings				
Posts and Telegraphs <i>21,000</i>	226,900		152,200	
Electrical <i>7,300</i>	5,000		6,000	
CLASS IV				
Revenue from Government Property				
Land Revenue and Oil Royalties <i>4,059,900</i>	1,056,960		4,061,800	
Cession Monies <i>14,000</i>	2,030		13,500	
Interest <i>80,500</i>	96,320		82,200	
Currency Profits				
CLASS V				
Land Sales				
Premia on Alienation of Land <i>10,600</i>	640		10,600	
Total, Revenue ...	3,452,280		5,259,650	

ESTIMATES OF REVENUE 1948

Revenue Detailed		Revised Estimates 1947		Estimated 1948	
		\$	\$	\$	\$
CLASS I					
Duties, Taxes and Licences Customs					
1. Export duties, Brunei and Muara	...	127,000		60,000	
2. Export duties, Belait	...	3,300		1,500	
3. Export duties, Tutong	...	3,300		2,500	
4. Export duties, Temburong	...	31,000		10,000	
TOTAL	...		164,600		74,000
5. Import duties, Brunei and Muara	...	213,000		404,000	
6. Import duties, Belait	...	1,508,000		320,000	
7. Import duties, Tutong	...	400		1,000	
8. Import duties, Temburong	...	1,000		1,000	
TOTAL	...		1,722,400		726,000
Total, CUSTOMS	...		1,887,000		800,000
Licences and Excises					
9. Arms	...	860		900	
10. Aliens	...	2,300		800	
11. Certificate of Identity	...	1,100		1,300	
12. Boats	...	2,500		4,000	
13. Dogs	...	1,410		1,200	
14. Excise duty	...	23,500		25,000	
15. Fishing	...	1,000		500	
16. Wharf dues	...	5,700		6,000	
17. Port and Light dues	...	210		1,000	
18. Money Lenders	...	100		200	
19. Motor vehicles and Drivers licence	...	18,000		22,800	
20. Hawkers Licences	...	1,600		2,000	
21. Rubber dealers Enactment	...	3,250		2,300	
22. Shops, Pawn	...	2,220		2,500	
23. Shops, Spirit	...	2,000		2,000	
24. Stamp duties	...	2,000		1,500	
25. Warehouse rent	...	250		500	
Total, LICENCES AND EXCISE	...		68,000		74,500
Municipal					
26. House Assessment	...	8,600		10,800	
27. Market	...	2,100		2,000	
28. Rest House Fees	...	2,150		1,600	
29. Slaughter Licences	...	3,600		3,100	
30. Street Stalls and Coffee Shops	...	500		300	
31. Water Supplies	...	2,700		3,000	
32. Conservancy Fees	...	4,350		6,350	
33. Sanitary Board Licences	...	2,600		2,850	
Total, MUNICIPAL	...		26,600		30,000
Total, Class I	...		1,981,600		904,500

ESTIMATES OF REVENUE 1948

Revenue Detailed	Revised Estimates 1947		Estimated 1948	
	\$	\$	\$	\$
CLASS II				
Fees of Courts and Office etc.				
Courts				
34. Fines and fees (criminal)	2,600		2,000	
35. Fees etc. (civil)	1,200		1,200	
Total, COURTS ...		3,800		3,200
Surveys				
36. Demarcation fees	2,000		1,600	
37. Boundary stones	210		1,000	
Total, SURVEYS ...		2,210		2,600
General				
38. Reimbursement for specific purposes				
39. Sale of arms and ammunition	500		4,250	
40. Miscellaneous	64,500		3,700	
41. Fitting private water services	820		3,000	
42. Freight and passenger fares	5,000		6,000	
43. Sale of medicines and hospital charges	6,000		6,000	
44. Weights and measures, verification fees			100	
Total, GENERAL ...		76,820		23,050
Total, Class II ...		82,830		28,850
CLASS III				
Government Undertakings				
Posts and Telegraphs				
45. Sale of stamps	137,000		50,000	
46. Telegrams and telephones	87,800		100,000	
47. Miscellaneous	2,100		2,000	
48. Reimbursements from Savings Bank			200	
Total, POSTS AND TELEGRAPHS ...		226,900		152,200
Electrical				
49. Sale of Electricity	5,000		6,000	
50. Wiring private services				
51. Sale and rent of electric appliance				
Total, ELECTRICAL ...		5,000		6,000
Total, Class III ...		231,900		158,200

ESTIMATES OF REVENUE 1948

Revenue Detailed	Revised Estimates 1947		Estimated 1948	
	\$	\$	\$	\$
CLASS IV				
Revenue from Government Property				
Land Revenue				
52. Land rents, Brunei	16,000		15,000	
53. Land rents, Belait	4,700		4,500	
54. Land rents, Tutong	5,000		5,250	
55. Land rents, Temburong	4,200		4,950	
56. Mining rents and oil royalties	994,910		4,000,000	
57. Registers of transfers	600		1,000	
58. Sand and gravel licences	1,300		500	
59. Rent on government buildings ... ..	..		..
60. Forests	30,250		30,600	
Total, LAND REVENUE ...		1,056,960		4,061,800
Cession Monies				
a 61. Cession monies paid by Sarawak Government	2,030		127	
b 62. Cession monies paid by North Borneo Govt. ...	..		13,373	
Total, CESSION MONIES ...		2,030		13,500
Interest				
63. Interest on loans	1,320		100	
64. Interest on bank balances and investments ...	95,000		82,100	
Total, INTEREST ...		96,320		82,200
Currency Profits				
65. Currency profits ... ..	...		...
Total, CURRENCY PROFITS ...		...		...
Total, Class IV ...		1,155,310		4,157,500
CLASS V				
Land Sales				
66. Premia and land sales	640		10,600	
Total, LAND SALES ...		640		10,600
Total, Class V ...		640		10,600
Total, REVENUE FROM ALL SOURCES ...		3,452,280		5,259,650

(a) Vide Appendix A.

(b) Vide Appendix B.

EXPENDITURE

Abstract of the Estimated Expenditure for the Year 1948

Showing also the Revised Expenditure for 1947.

Heads of Expenditure	Revised Estimates 1947	ESTIMATED 1948			
		Personal Emolu- ments	Other Charges Annually Recurrent	Other Charges Special Expendi- ture	Total
	\$	\$	\$	\$	\$
1. Pensions, Retired Allowances, Gratuities, etc. ...	59,710	..	56,555	..	56,555
2. H. H. The Sultan ...	55,350	45,185	10,414	1,305	56,904
3. Ministers ...	20,558	20,280	..	..	20,280
4. British Resident ...	37,587	19,782	4,620	4,450	28,852
5. Assistant Resident ...	13,698	11,599	2,710	2,725	17,034
6. Agriculture... ..	85,173	18,061	65,700	52,200	135,961
7. Audit	5,654	5,161	600	..	5,761
8. Courts	5,588	5,152	..	..	5,152
9. Customs and Marine ...	92,850	51,544	54,900	42,750	149,194
10. Education	74,006	50,572	38,300	15,200	104,072
11. Electrical	26,440	5,590	18,000	154,500	178,090
12. Forests	27,403	15,115	11,060	1,100	27,275
13. Land and District Offices ...	180,049	22,772	15,940	137,000	175,712
14. Medical and Health ...	145,279	48,741	142,130	79,100	269,971
15. Miscellaneous Services ...	449,738	35,880	99,423	532,500	667,803
16. Municipal	59,948	8,767	42,050	77,550	128,367
17. Police and Prisons ...	97,586	60,155	50,856	22,380	133,391
18. Posts and Telegraphs ...	94,915	32,951	18,600	47,000	161,551
19. Religious Affairs ...	3,391	6,173	300	120	6,593
20. Reserve Funds ... ..	..	..	..	..	..
21. Treasury	7,548	7,591	..	725	8,316
22. Public Works Department ...	30,246	29,200	8,076	..	37,276
23. Public Works, Annually Recurrent	225,000	..	236,000	..	236,000
24. Public Works, Extraordinary ...	377,660	..	..	2,131,250	2,131,250
TOTAL ...	2,175,377	500,271	939,234	3,301,855	4,741,360

ESTIMATES OF EXPENDITURE

Expenditure Detailed	Estimated Expenditure, 1947		Estimated Expenditure 1948	
	\$	\$	\$	\$
1 PENSIONS, RETIRED ALLOWANCES GRATUITIES, ETC.				
1. Pensions and Superannuation Allowances ...	25,000		25,000	
2. Political Pensions	15,710		11,555	
3. Gratuities and Grants	10,000		20,000	
Special Expenditure ..		1,000		..
Total, Pensions, etc. ...		51,710		56,555
2 H. H. THE SULTAN				
(A)—PERSONAL EMOLUMENTS				
4. H. H. The Sultan	36,000		36,000	
5. The Tengku Ampuan	4,080		4,080	
6. Private Secretary	3,000		3,000	
7. Aide-de-Camp	720		830	
8. Steward	360		480	
9. Clerk	360		360	
10. Peons, two	420		435	
Total, Personal Emoluments ...		44,940		45,185
(B)—OTHER CHARGES				
I—ANNUALLY RECURRENT				
11. Transport	600		600	
12. Uniform	150		150	
13. Charities and Festivals	1,200		1,200	
14. Maintenance of Istana	600		600	
15. Maintenance of Grounds	600		600	
16. Maintenance of Motor Cars	1,200		1,200	
17. Servants Allowance	3,200		3,204	
18. Electric Power and Lighting	1,500		1,500	
19. H. H. The Sultan's Birthday Celebrations ...	300		300	
20. Conveyance Allowance	360		360	
21. Stationery	100		100	
22. Entertainment	600		600	
Total, Annually Recurrent ...		10,410		10,414
II—SPECIAL EXPENDITURE				
23. Purchase of Furniture .. ..	..		330	
24. Purchase of Typewriters .. ..	..		975	
Total, Special Expenditure ...		...		1,305
Total, H. H. The Sultan ...		55,350		56,904

Expenditure Detailed	Estimated Expenditure, 1947		Estimated Expenditure, 1948	
	\$	\$	\$	\$
3 MINISTERS				
(A)—PERSONAL EMOLUMENTS				
1. Pengiran Bendahara	6,000		6,000	
2. Pengiran Pemancha	6,000		6,000	
3. Allowance to Ex-Regents	1,200		1,200	
4. Personal Allowance to present Holders of Office	4,800		6,600	
5. Secretary to Minister	240		480	
Total, Personal Emoluments ...		18,240		20,280
Total, Ministers ...		5,200		18,240
4 BRITISH RESIDENT				
(A)—PERSONAL EMOLUMENTS				
6. British Resident	9,830		9,926	
a 7. British Resident Entertainment Allowance ..	900		2,400	
a 8. Secretary to Resident	3,600		1,990	
9. Clerks:—				
Grade IIB, two [\$780-60A-1,200] ..	1,895		1,915	
Grade IIIA, [\$660-60A-1,020] ..	745		805	
Grade IIIB, [\$360-60A-720] ..	760		425	
b 10. Stenographer			955	
11. Peons, two [\$144-12A-300]	452		415	
12. Gardeners, three	915		951	
Total, Personal Emoluments ...		19,097		19,782
(B)—OTHER CHARGES				
I—ANNUALLY RECURRENT				
13. Contingencies	200		200	
14. Maintenance of Residency Car	1,260		1,260	
15. Maintenance of Residency and Grounds ..	2,000		2,000	
16. Lighting Power and Fuel	600		800	
c 17. Conveyance Allowance	1,080		360	
Total, Annually Recurrent ...		5,140		4,620
II—SPECIAL EXPENDITURE				
d 18. Purchase of Furniture			300	
d 19. Purchase of Filing Cabinets			750	
20. Purchase of Lawn Mower			100	
21. Equipment for Tennis Court, Residency ..			800	
c 22. Purchase of Safes			2,200	
23. Purchase of Filter			300	
Total, Special Expenditure ...		9,100		4,540
Total, British Resident ...		33,337		28,852

(a) B.O.R. 229/40.

(b) Clerk's title changed to stenographer.

(c) Secretary to Resident.

(d) Revotes.

(e) Includes Revote \$1,200.

Expenditure Detailed	Estimated Expenditure, 1947		Estimated Expenditure, 1948	
	\$	\$	\$	\$
5 ASSISTANT RESIDENT				
(A)—PERSONAL EMOLUMENTS				
1. Assistant Resident	6,600		6,430	
2. Assistant Resident Entertainment Allowance	600		1,200	
3. Clerks:—				
Grade IB, [\$1,320–120A–2,040] ..	1,530		1,580	
Grade IIB, two [\$780–60A–1,200] ..	720		1,560	
Grade IIIA, [\$300–36A–480–60A–600] ..	336		372	
4. Peon	144		157	
5. Gardener	288		300	
Total, Personal Emoluments ...		10,218		11,599
(B)—OTHER CHARGES				
I—ANNUALLY RECURRENT				
6. Travelling and Transport	400		1,830	
7. Miscellaneous	400		400	
8. Conveyance Allowance	480		480	
Total, Annually Recurrent ...		1,280		2,710
II SPECIAL EXPENDITURE				
9. Purchase of Office Furniture ... ..	..		750	
10. Purchase of Typewriter .. ..	..		900	
11. Purchase of Amplifier and Sound Equipment	..		1,000	
12. Purchase of Books .. ..	..		75	
Total, Special Expenditure ...		1,200		2,725
Total, Assistant Resident ...		12,698		17,034
6 AGRICULTURE				
(A)—PERSONAL EMOLUMENTS				
13. Agricultural Officer	7,200		7,500	
14. Malay Agricultural Assistant [\$1,800–120A–2,400]	1,800		1,920	
15. Malay Agricultural Subordinates:—				
Grade I, four [\$1,080–60A–1,200] ..	1,200		5,360	
Grade II \$600–60A–900]	3,840		585	
Grade III \$360–36A–540]	1,023		519	
Probationer [\$216–24A–360]	360		375	
16. Clerk Grade IIB, [\$780–60A–1,200] ..	940		1,000	
17. Peon	261		285	
18. Padi Inspectors	519		517	
Total, Personal Emoluments ...		17,143		18,061
Carried forward ...		17,143		18,061

Expenditure Detailed		Estimated Expenditure, 1947		Estimated Expenditure, 1948	
		\$	\$	\$	\$
	<i>Brought forward</i> ...		17,143		18,061
6	AGRICULTURE— <i>continued</i> (B)—OTHER CHARGES				
	I—ANNUALLY RECURRENT				
a	1. Maintenance of Agriculture and Padi Test Stations	15,000		19,000	
	2. Pest and Disease Treatment	2,000		2,000	
	3. Experiments and Demonstration	2,000		2,000	
	4. Purchase of Planting Materials Chemicals, etc.	1,000		1,000	
a	5. Travelling and Transport	1,000		2,500	
	6. Uniform	750		750	
	7. Miscellaneous	250		250	
	8. Purchase of Maps, Books etc.	300		300	
b	9. Conveyance Allowance	780		900	
	10. Purchase of Implements and Utensils	1,000		1,000	
	11. Agriculture Show	3,000		3,000	
a	12. Buffalo rearing and grazing experiment			2,000	
a	13. Drainage and Irrigation Scheme			10,000	
a	14. Maintenance of Poultry Section			2,000	
a	15. Maintenance of Rubber Nursery			2,000	
a	16. Maintenance of Vehicles			10,000	
a	17. Fuel and Oil			7,000	
	Total, Annually Recurrent		27,080		65,700
	II—SPECIAL EXPENDITURE				
	18. Purchase of Truck			6,000	
	19. Purchase of Fordson Tractor			8,000	
	20. Purchase of Incubators			500	
	21. Purchase of Hand grinding Machine			700	
	22. Purchase of Typewriter			500	
	23. Training of Malay Agricultural Subordinates in Malaya			2,000	
	24. Wet Padi Scheme			24,500	
	25. Purchase of Padi			10,000	
	Total, Special Expenditure		41,700		52,200
	Total, Agriculture		85,923		135,961
7	AUDIT				
	(A)—PERSONAL EMOLUMENTS				
	26. Officer-in-charge, Audit	2,520		2,520	
	27. Officer-in-charge, Audit Personal Allowance... ..	210		210	
a	28. Clerks:—				
	Grade IIB [\$780–60A–1,200]			1,135	
	Grade IIIB, two [\$360–60A–720]	1,025		1,045	
	29. Peon	239		251	
	Total, Personal Emoluments		3,994		5,161
	(B)—OTHER CHARGES				
	I—ANNUALLY RECURRENT				
	30. Transport	300		500	
	31. Miscellaneous	100		100	
	Total, Annually Recurrent		400		600
	Total, Special Expenditure		700		
	Total, Audit		5,094		5,761

(a) B.R.O. 288/47.

(b) Agricultural Officer \$600.
Agricultural Assistant \$300.

Expenditure Detailed		Estimated Expenditure, 1947		Estimated Expenditure, 1948	
		\$	\$	\$	\$
8	COURTS				
	(A)—PERSONAL EMOLUMENTS				
	<i>Brunei</i>				
	1. Magistrate Second Class Grade I, Adm. Br. [\$2,280-120A-3,120] ...	2,640		2,760	
	2. Clerk, Grade IIB [\$780-60A-1,200] ...	830		890	
	3. Process Server ...	252		264	
	<i>Belait</i>				
	4. Clerk, Grade IIB [\$780-60A-1,200] ...	780		1,080	
	5. Process Server ...	146		158	
	Total, Personal Emoluments ...		4,648		5,152
	Total, Courts ...		4,648		5,152
9	CUSTOMS AND MARINE				
	<i>Customs</i>				
	(A)—PERSONAL EMOLUMENTS				
	6. Controller ...	8,980		9,279	
	7. Superintendent Trade and Customs Grade I, B.A.S. [\$2,280-120A-3,120] ...	2,330		2,450	
	8. Supervisors:—				
a	Grade I B.A.S. [\$2,280-120A-3,120] ...			2,280	
	Grade IA [\$1,080-90A-1,620] ...	1,350		1,350	
	Grade IB [\$1,320-120A-2,040] ...	1,320		1,360	
	9. Clerks:—				
	Grade IB [\$1,320-120A-2,040] ...			1,320	
b	Grade IIB, three [\$780-60A-1,200] ...	1,070		2,690	
	Grade IIA, three [\$660-60A-1,020] ...	2,235		2,340	
	Grade IIIB, five [\$360-60A-720] ...	1,120		2,020	
	Grade IIIA [\$300-36A-480-60A-600] ...	362		402	
	10. Outdoor Officers:—				
	Grade I, three [\$540-60A-720] ...	1,440		1,980	
b	Grade II, seventeen [\$360-36A-504] ...	6,963		8,082	
b	Grade III, fourteen [\$216-24A-336] ...	2,528		3,580	
b	11. Peons, two [\$144-12A-300] ...	185		341	
			29,883		39,474
	<i>Marine</i>				
	12. Serangs:—				
	Special Grade [\$780-60A-960] ...	840		840	
	Grade I, three [\$540-60A-720] ...	1,860		1,980	
	Grade II [\$360-36A-504] ...	360		360	
	13. Engineers:—				
	Special Grade [\$780-60A-960] ...	840		900	
	Grade I, two [\$540-60A-720] ...	1,080		1,140	
	Grade II, four [\$360-36A-504] ...	1,500		1,923	
	14. Helmsman [\$504-36A-612] ...	504		504	
	Carried forward ...	6,984	29,883	7,647	39,474

(a) New appointment B.R.O. 293/47.
(b) B.R.O. 293/47.

(c) Subject to passing Clerical Examination.

Expenditure Detailed	Estimated Expenditure, 1947		Estimated Expenditure, 1948	
	\$	\$	\$	\$
9 CUSTOMS AND MARINE— <i>continued</i>				
(A)—PERSONAL EMOLUMENTS— <i>contd.</i>				
<i>Brought forward ...</i>	6,984	29,883	7,647	39,474
<i>Marine—continued</i>				
1. Sailors:—				
Grade I [\$384-24A-480]	384		384	
Grade II, three [\$312-12A-360] ..	936		972	
Grade III, eleven [\$144-12A-300] ..	2,429		2,448	
2. Inspector of Beacons and Fisheries Grade II, [\$312-12A-300]	248		324	
3. Lighthouse Keepers, Grade II, two [\$144- 12A-300]	336		295	
TOTAL ...		11,317		12,070
Total, Personal Emoluments ...		41,200		51,544
(B)—OTHER CHARGES				
I—ANNUALLY RECURRENT				
4. Contingencies	300		1,500	
5. Bunting	300		1,000	
6. Fuel and Oil	8,000		30,000	
7. Maintenance and Repairs of Boats ...	10,000		10,000	
8. Maintenance of Beacons and Lighthouses ...	850		2,000	
9. Transport	1,000		5,200	
10. Conveyance			1,200	
11. Uniforms	1,400		2,000	
12. Lighting	500		2,000	
Total, Annually Recurrent ...		22,350		54,900
II—SPECIAL EXPENDITURE				
13. Purchase of Vehicles			6,000	
14. Purchase of Boats			15,800	
15. Purchase of Marine Engines and Spares ..			10,000	
16. Purchase of Equipment for Launches ..			900	
17. Purchase of Jib Cranes			3,000	
18. Purchase of Safes and Cash Boxes ..			1,100	
19. Purchase of Typewriter, Adding Machine and Books			2,450	
20. Purchase of Office Furniture			1,500	
21. Purchase of Weighing Machine			2,000	
Total, Special Expenditure ...		7,700		42,750
Total, Customs and Marine ...		71,250		149,194

Expenditure Detailed		Estimated Expenditure, 1947		Estimated Expenditure, 1948	
		\$	\$	\$	\$
10	EDUCATION				
	(A)—PERSONAL EMOLUMENTS				
<i>a</i>	1. Education Officer .. ..	..		9,600	
<i>b</i>	2. Inspector of Malay Schools .. ..	..		3,600	
	3. Acting Superintendent of Education	1,320		1,440	
<i>c</i>	4. Allowance to Acting Superintendent of Education .. ..	..		300	
	5. Teacher [\$600-30A-780]	870		..	
	6. Teachers (Trained) Grade I	1,495		..	
	7. Teachers Grade II, nine [\$600-30A-840]	3,465		5,775	
	8. Teachers Grade III, four [\$360-30A-540 ] .. ..	..		2,700	
	9. Teachers (Untrained) Grade I, six [\$600-30A-780]	7,670		1,650	
	10. Teachers (Untrained) Grade II, twenty-two [\$360-30A-540]	6,328		9,465	
	11. Teachers (Untrained) Grade III, eight [\$216-12A-300 ] .. ..	..		2,284	
	12. Teachers (Probationers), thirty-three [\$180-12A-240]	4,048		5,135	
	13. Women Teachers, Grade II [\$252-12A-300]	252		264	
	14. Women Teachers (Probationers), eight [\$180-12A-240]	720		1,502	
	15. Clerks:—				
	Grade IIIB [\$360-60A-700 ] .. ..	..		360	
	Grade IIIA [\$300-36A-480-60A-600]	530		590	
	16. Peon	150		147	
	17. Travelling School Attendance Officer .. ..	..		360	
<i>d</i>	18. Religious Teachers	240		..	
	19. Handicrafts Teachers, four at \$480; three at \$360 .. ..	..		1,560	
<i>e</i>	20. Pensionable Allowance .. ..	..		240	
<i>f</i>	21. Special Allowance	480		600	
	Total, Personal Emoluments		30,478		50,572
	(B)—OTHER CHARGES				
	I—ANNUALLY RECURRENT				
	22. Maintenance of Students at Tanjong Malim	12,000		18,000	
	23. Grants-in-aid to Schools	3,000		3,000	
	24. School Books and Writing Materials	1,000		2,000	
	25. Transport and Travelling	2,500		6,000	
	26. School Garden	1,000		1,000	
	27. School Handicrafts	1,100		1,100	
	28. Miscellaneous	100		100	
	29. Grant to Boy Scouts Association	500		500	
	30. Sports and Sports Requisites	1,000		1,000	
	31. Electric Power and Lighting	300		100	
	32. Teachers Refresher Course .. ..	..		1,000	
	33. Purchase of Materials for Handicrafts School .. ..	..		1,000	
	34. Standard V Scholarship .. ..	..		500	
	35. Maintenance of Students at Malacca .. ..	..		3,000	
	Total, Annually Recurrent		22,500		38,300
	II—SPECIAL EXPENDITURE				
	36. Purchase of Office Furniture .. ..	..		1,000	
	37. Purchase of Clocks .. ..	..		250	
	38. Purchase of Filters .. ..	..		250	
	39. Purchase of Typewriters .. ..	..		1,400	
	40. Purchase of Tools and Implements .. ..	..		3,000	
	41. Purchase of Sports Equipment .. ..	..		800	
	42. Purchase of School books and Writing Materials .. ..	..		8,500	
	Total, Special Expenditure		18,770		15,200
	Total, Education		71,748		104,072

(a) B.R.O. Conf. 53/46.

(b) B.R.O. 362/46.

(c) B.R.O. Conf. 3/47.

(d) Now under Religious Affairs.

(e) B.R.O. 37/46.

(f) Group teachers, Brunei Belait, Tutong.
Head Teachers, Brunei.
Visiting Drill Inspector.

Expenditure Detailed	Estimated Expenditure, 1947		Estimated Expenditure, 1948	
	\$	\$	\$	\$
11 ELECTRICAL				
(A)—PERSONAL EMOLUMENTS				
1. Electrical Foreman	3,000		3,240	
2. Allowance to Officer-in-charge	600		600	
3. Electrical Assistants:				
Grade II			1,030	
Grade III [\$480-60A-960]	840		720	
Total, Personal Emoluments		4,440		5,590
(B)—OTHER CHARGES				
I—ANNUALLY RECURRENT				
4. Maintenance of Electricity, (Brunei 10,000, Belait 6,000)	14,500		16,000	
5. Wiring Private Services	2,000		2,000	
Total, Annually Recurrent		16,500		18,000
II—SPECIAL EXPENDITURE				
6. Extensions to Supply Mains and House Services, Brunei \$2,000 Belait \$500	2,500		2,500	
7. Meters, Brunei \$1,000, Belait \$2,000	3,000		3,000	
8. Transformers	10,000		10,000	
9. Instruments	2,000		2,000	
10. Preliminary Expenses installing new Plant	5,000		4,000	
11. Renewal realignment of overhead mains			10,000	
12. Training of mechanics and drivers			3,000	
13. New Plant Brunei			120,000	
Total, Special Expenditure		22,500		154,500
Total, Electrical		43,440		178,090
12 FORESTS				
(A)—PERSONAL EMOLUMENTS				
14. State Forest Officer	7,660		7,960	
15. Foresters, two [\$408-24A-576]	936		984	
16. Forest Guards, nine [\$240-12A-288-24A-480]	3,212		3,668	
17. Clerks:—				
Grade IIB [\$780-60A-1,200]	1,660		940	
Grade IIA, two [\$300-36A-480-60A-600]	1,056		1,029	
18. Peon [\$144-12A-300]	148		150	
19. Motor Boat Driver and Boatman	336		249	
20. Allowance to Brunei Subordinate under training			135	
Total, Personal Emoluments		15,008		15,115
Carried forward		15,008		15,115

Expenditure Detailed				Estimated Expenditure, 1947		Estimated Expenditure, 1948	
				\$	\$	\$	\$
12	FORESTS— <i>continued</i>						
		<i>Brought forward</i>	...		15,008		15,115
	(B)—OTHER CHARGES						
	I—ANNUALLY RECURRENT						
<i>a</i>	1. Control of Exploitation	..	..	..		500	
<i>b</i>	2. Equipment	..	..	..		200	
<i>b</i>	3. Forest Organisation	..	..	1,000		4,000	
<i>b</i>	4. Publications	..	..	200		150	
	5. Research	..	..	400		400	
	6. Sundry	..	..	150		150	
<i>a</i>	7. Travelling	..	..	2,500		4,000	
	8. Uniform	..	..	800		950	
	9. Maintenance of Vehicles and Boats	..	..	100		710	
	10. Conveyance Allowance	..	..	720		..	
	Total, Annually Recurrent	...	...		5,870		11,160
	II—SPECIAL EXPENDITURE						
	11. Purchase of Typewriter	..	..	..		600	
	12. Purchase of Sampan and Equipment	..	..	..		300	
	13. Purchase of Survey Instruments	..	..	..		200	
	Total, Special Expenditure	...	...		5,375		1,100
	Total, Forests	...	...		26,253		27,375
13	LAND AND DISTRICT OFFICES						
	(A)—PERSONAL EMOLUMENTS						
	<i>Brunei and Muara</i>						
<i>c</i>	14. District Officer	..	..	..		..
	15. Assistant Collector of Land Revenue, Adm.						
	Br. Grade II [\$1,320–120A–2,040 ]	..	..	1,300		1,430	
	16. Clerks:—						
	Grade IIB [\$780–60A–1,200 ]	..	..	870		..	
	Grade IIA [\$600–60A–1,020 ]	..	..	..		660	
	Grade IIIA, two [\$300–36A–480–60A–600 ]	..	..	837		933	
	Grade IIIB [\$360–60A–720 ]	..	..	..		630	
	17. Land Bailiff	..	..	680		740	
	18. Demarcators:—						
<i>d</i>	Grade II [\$384–36A–600 ]	..	..	384		..	
	Grade III, three [\$240–24A–360 ]	..	..	696		898	
	Probationer	..	..	185		..	
	19. Draftsman Grade III [\$240–24A–360 ]	..	..	..		250	
	Probationer	..	..	185		..	
	Carried forward	...	...	5,137		5,541	

(a) New Vote.

(b) Change of Title.

(c) Salary paid under Magistrate.

(d) Salary paid under Temburong District.

Expenditure Detailed	Estimated Expenditure, 1947		Estimated Expenditure, 1948	
	\$	\$	\$	\$
13 LAND AND DISTRICT OFFICES— <i>continued</i>				
(A)—PERSONAL EMOLUMENTS— <i>contd.</i>				
<i>Brought forward</i> ...	5,137		5,541	
<i>Brunei and Muara—continued</i>				
1. Tracer, Grade III [\$240-24A-360] ..	258		282	
2. Peon [\$144-12A-300] ..	149		161	
3. Penghulus and Ketuas, eleven ..	540		1,200	
<i>Belait</i>				
4. District Officer Grade II, Adm. Br. [\$1,320-120A-2,040] ..	1,510		1,630	
5. Clerks:—				
Grade IIB [\$780-60A-1,200] ..	1,140		1,200	
Grade IIIA [\$300-36A-480-60A-600] ..	351		387	
6. Demarcators:—				
Grade II, two [\$384-36A-600] ..	564		1,110	
Grade III [\$240-24A-360] ..	240			
Probationer [\$180-12A-216] ..			180	
7. Tracer, (Probationer) [\$180-12A-216] ..			180	
8. Land Bailiff Grade I [\$660-60A-900] ..	600		660	
9. Dato Penghulu ..	300		300	
10. Penghulus and Ketuas, four: two at \$180; two at \$60 each ..	480		480	
<i>Tutong</i>				
11. District Officer Grade II Adm. Br. [\$1,320-120A-2,040] ..	1,800		1,900	
12. Clerks:—				
Grade IA [\$1,080-90A-1,620] ..	1,260		1,350	
Grade IIIA, two [\$300-36A-480-60A-600] ..	888		927	
13. Demarcators:—				
Grade I [\$660-60A-900] ..	900		900	
Grade III, two [\$240-24A-360] ..	336		598	
Probationer ..	180			
14. Peon [\$144-12A-300] ..	216		228	
a 15. Penghulus and Ketuas, eight ..	360		960	
<i>Temburong</i>				
16. District Officer, Grade III, Adm. Br. [\$840-60A-1,200] ..	1,070		1,280	
17. Clerk, Grade IIIA [\$300-36A-480-60A-600] ..	570		327	
18. Demarcator Grade II [\$384-36A-600] ..			384	
19. Peon [\$144-12A-300] ..	240		187	
20. Gardener ..	240		240	
21. Ketuas, two ..	150		180	
Total, Personal Emoluments ...		19,479		22,772
<i>Carried forward</i> ...		19,479		22,772

Expenditure Detailed	Estimated Expenditure, 1947		Estimated Expenditure, 1948	
	\$	\$	\$	\$
13. LAND AND DISTRICT OFFICES—continued				
<i>Brought forward ...</i>		19,479		22,772
(B)—OTHER CHARGES				
I—ANNUALLY RECURRENT				
1. Wages of Chainmen and Coolies (Brunei \$2,400, Belait \$2,000, Tutong \$1,500, Temburong \$600)	6,500		6,500	
2. Drawing Instruments and Materials	1,000		1,000	
3. Boundary Stone	1,000		1,000	
4. Compensation for damage to Cultivation	2,000		2,000	
5. Transport and Travelling (Brunei \$800, Tutong \$1,500, Belait \$1,600, Temburong \$350)	2,750		4,250	
<i>a</i> 6. Conveyance Allowance	120		240	
7. Conservancy and Lighting (Muara \$400, Temburong \$100)	500		500	
8. Miscellaneous (Brunei \$200, Belait \$100, Tutong \$100, Temburong \$50)	400		450	
Total, Annually Recurrent ...		14,270		15,940
II—SPECIAL EXPENDITURE				
9. Purchase of Survey Instruments .. .. .	..		5,500	
10. Acquisition of Land for Public Purposes .. .. .	..		130,000	
11. Purchase of Typewriter (Tutong) .. .. .	..		600	
12. Encouragement of Padi Planting (Belait) .. .. .	..		900	
Total, Special Expenditure ...		148,450		137,000
Total, Land and District Offices ..		182,199		175,712
14 MEDICAL AND HEALTH				
(A)—PERSONAL EMOLUMENTS				
13. Medical Officer	8,100		7,536	
14. Nursing Sister	3,140		3,300	
15. Assistant Dental Officer	1,800		1,800	
16. Pathological Assistant, Grade II [\$780-60A-1,200]	1,140		1,200	
17. Dressers:—				
Special Grade [\$2,160-120A-2,520] .. .. .	..		2,160	
Grade I, two [\$1,320-120A-2,040]	3,430		3,550	
Grade II, six [\$780-60A-1,200]	4,075		6,100	
Grade III, six [\$360-60A-720]	3,165		2,540	
Probationers, three	1,000		935	
18. Mosquito Collector [\$360-60A-720]	420		425	
19. Health Nurses, two [\$1,320-120A-2,040]	2,040		3,360	
20. Staff Nurses, two [\$1,320-120A-2,040]	2,040		3,360	
21. Nurses:—				
Senior	780		840	
Grade I [\$540-60A-720]	660		705	
Grade II, three [\$300-36A-480]	861		900	
Probationers, three	489		720	
22. Midwives, six [\$360-48A-600]	2,637		3,188	
Apprentice	267		..	
<i>Carried forward ...</i>	36,044		42,619	

(a) District Officer.

Expenditure Detailed	Estimated Expenditure, 1947		Estimated Expenditure, 1948	
	\$	\$	\$	\$
14 MEDICAL AND HEALTH— <i>continued</i>				
(A)—PERSONAL EMOLUMENTS— <i>contd.</i>				
<i>Brought forward</i> ...	36,044		42,619	
1. Clerks:—				
Grade III _B [\$360-60A-720] ..	720		440	
Grade III _A [\$300-36A-480-60A-600] ..	300		342	
2. Peons [\$144-12A-300] ..	..		198	
3. Attendants and Cooks [\$168-12B-192-12A-300] ..	..		..
Attendants (male) ..	1,885		1,973	
Attendants (female) four ..	837		920	
Cooks, four ..	1,022		869	
4. Gardener ..	576		600	
5. Allowance to Assistant Registrar of Births and Deaths ..	60		60	
6. Commuted Allowance to Junior Nurses ..	480		720	
Total, Personal Emoluments ...		41,924		48,741
(B)—OTHER CHARGES				
I—ANNUALLY RECURRENT				
7. Linen, Clothing and Uniforms ...	8,000		8,000	
8. Laundry ...	1,000		2,000	
9. Hospital Diet ...	14,000		18,000	
10. Maintenance of Lunatics and Lepers ...	1,800		1,800	
11. Contingencies ...	400		400	
a 12. Medicines and Instruments ..	44,000		84,000	
13. Transport and Travelling ...	1,500		3,160	
14. Conveyance Allowance ...	720		720	
15. Payment for Belait Medical Services ...	4,200		4,200	
16. Health Work (Belait \$6,000, Brunei \$8,000) ..	13,000		14,000	
17. Infant Welfare and Maternity Work ...	600		600	
18. Hospital Conservancy ...	750		750	
19. Purchase of X-ray films ...	1,000		1,000	
20. Electric Power and Lighting ...	1,000		1,500	
21. Expenses of Dental Clinic ...	2,000		2,000	
Total, Annually Recurrent ...		93,970		142,130
II—SPECIAL EXPENDITURE				
b 22. Purchase of X-ray Apparatus ..	..		25,000	
23. Linen for New Hospital ..	..		15,000	
24. Electric Refrigerators ..	..		2,500	
25. Special Equipment New Hospital ..	..		30,000	
26. Anaesthetic Apparatus ..	..		3,000	
27. Medical Text Books ..	..		1,000	
28. Purchase of Microscopes ..	..		2,000	
29. Purchase of Typewriters ..	..		600	
Total, Special Expenditure ...		14,900		79,100
Total, Medical and Health ...		150,794		269,971

(a) Revote from 1946 and 1947 for medical supplies received under Young plan and B.M.A.

(b) Includes \$12,500 revote.

Expenditure Detailed	Estimated Expenditure, 1947		Estimated Expenditure, 1948	
	\$	\$	\$	\$
15 MISCELLANEOUS SERVICES				
(A)—PERSONAL EMOLUMENTS				
a 1. Contribution to Malayan Establishment Officer	16,200		32,400	
2. Children's Allowance	3,720		3,480	
Total, Personal Emoluments ...		19,920		35,880
(B)—OTHER CHARGES				
I—ANNUALLY RECURRENT				
3. Charity	500		600	
4. Miscellaneous	2,000		4,000	
5. Visits of Experts and Advisers	3,000		6,000	
6. Contribution to Clubs	300		300	
7. Stationery and Printing	15,000		35,000	
8. Telegram	2,500		8,000	
9. Grants for upkeep of non-Government Buildings	1,500		10,000	
10. Travelling and Transport	5,000		8,200	
11. Uniforms	500		1,000	
b 12. Encouragement of Native Arts and Crafts ..	1,000		3,000	
13. Experiment and Contribution to Imperial Forestry Institution	1,026		2,052	
14. Share of cost of Supervision of Pilgrims ..	100		250	
c 15. Contribution to Singapore Colony towards Governor-General's Establishment ..	1,800		7,800	
16. Contribution to Malayan Establishment Office	5,400		10,800	
17. Contribution to North Borneo Legal Service ..			1,200	
18. Contribution to Funds of the Imperial College of Agriculture	549		1,098	
19. Contribution to Malayan Branch of Asiatic Society			80	
20. Contribution to London School of Hygiene and Tropical Medicine	43		43	
21. Labour Department	500			
Total, Annually Recurrent ...		40,718		99,423
II—SPECIAL EXPENDITURE				
22. High Cost of Living Allowance			370,000	
23. Purchase of Law Books			500	
24. Share of cost of War Damage Claims Commission			27,000	
25. Purchase of Bicycles			5,000	
26. Rebate of Customs Duties for War Damage Machinery etc.			100,000	
27. Contribution to North Borneo Government towards Labour Establishment			15,000	
28. Census			15,000	
Total, Special Expenditure ...		171,750		532,500
Total, Miscellaneous Services ...		232,388		667,803

(a) Includes Revote for 1947.

(b) Includes Purchase of Historical Arts.

(c) B.R.O. 433/46.

Expenditure Detailed		Estimated Expenditure, 1947		Estimated Expenditure, 1948	
16	MUNICIPAL	\$	\$	\$	\$
	(A)—PERSONAL EMOLUMENTS				
	<i>Brunei</i>				
1.	Sanitary Inspector, Grade I [\$1,320–120A–2,040] ...	1,400		1,460	
2.	Market Inspector ...	660		720	
3.	Clerk, Grade IIA [\$660–60A–1,020] ...	840		900	
4.	Peon [\$144–12A–300] ...	144		154	
5.	Allowance to Fire Brigade ...	300		1,800	
	<i>Belait</i>				
6.	Sanitary Inspector Grade I [\$1,320–120A–2,040] ...	1,700		1,900	
7.	Clerk, Grade IIb [\$360–60A–720] ...	360		360	
8.	Peon [\$144–12A–300] ...	144		153	
9.	Allowance to Fire Brigade ...	350		1,320	
	Total, Personal Emoluments ...		5,898		8,767
	(B)—OTHER CHARGES				
	I—ANNUALLY RECURRENT				
10.	Conservancy and Scavenging (Brunei \$12,000, Belait \$9,350, Tutong \$2,750) ..	18,850		24,100	
11.	Water Supply Belait ..	3,000		3,000	
12.	Maintenance of Rest House (Brunei \$1,700, Belait \$800) ..	2,000		2,500	
13.	Maintenance of Lorry and Fire Brigade (Brunei \$500, Belait \$300) ..	700		800	
14.	Miscellaneous (Brunei \$400, Belait \$300) ..	700		700	
15.	Lighting (Brunei \$400, Belait \$1,200) ..	1,800		1,600	
16.	Maintenance of Government Grounds, (Brunei \$1,400, Belait \$4,000) ..	5,400		5,400	
17.	Maintenance of Drains (Brunei \$2,000, Belait \$1,000) ..	3,000		3,000	
18.	Maintenance of Market and Slaughter Houses (Brunei \$250, Belait \$700) ..	..		950	
	Total, Annually Recurrent ...		35,450		42,050
	II—SPECIAL EXPENDITURE				
	<i>Brunei</i>				
a 19.	Purchase of Fire Pumps (Brunei and Belait) ..	..		24,000	
a 20.	Purchase of Hose etc. ..	..		1,200	
a 21.	Purchase of Furniture for Rest House (Brunei and Belait) ..	..		3,000	
22.	Purchase of Lorry ..	..		7,000	
23.	Purchase of Motor Cycles ..	..		2,450	
24.	Purchase of Fire Fighting Equipment ..	..		1,500	
25.	Purchase of Rest House Furniture ..	..		1,500	
26.	Purchase of Perahu ..	..		500	
27.	Purchase of Sanitary Board Materials ..	..		3,000	
28.	Alteration to Slaughter House and Market ..	..		1,000	
29.	Filling Bomb Craters, ..	..		5,000	
	<i>Belait</i>				
30.	Purchase of Office Furniture etc. ..	..		500	
31.	Purchase of Typewriter ..	..		600	
32.	Erection of Incinerator, Seria ..	..		1,500	
33.	Erection of Store and Shed ..	..		600	
34.	Erection of Septic Tank ..	..		4,200	
35.	Erection of Pig Slaughter House ..	..		2,000	
36.	Anti-Malarial Drain ..	..		10,000	
37.	Construction and Relaying Padangs Kuala Belait and Seria ..	..		8,000	
	Total, Special Expenditure ...		28,500		77,550
	Total, Municipal ...		69,848		128,367

(a) Revotes.

Expenditure Detailed	Estimated Expenditure, 1947		Estimated Expenditure, 1948	
	\$	\$	\$	\$
17 POLICE AND PRISONS				
(A)—PERSONAL EMOLUMENTS				
1. Chief Police Officer	9,225		9,550	
2. Inspector [\$1,080-120A-1,800]	865		1,130	
3. Inspector Probationers, two [\$840-60A-900]			1,680	
4. Sergeant Majors, two [\$840-60A-1,020]	2,040		1,705	
5. Sergeants, four [\$600-60A-660]	1,920		2,400	
6. Corporals, ten [\$456-60B-516]	3,853		4,740	
7. Lance Corporals, twenty [\$396]	6,336		7,920	
8. Constables, ninety-two [\$216-240-264B-300-12A-348]	22,474		24,705	
9. Detectives:—				
Grade II [\$48-24A-54]			600	
Grade III [\$39-24A-45]			540	
Grade IV [\$36-24A-38]			438	
Probationer [\$35]	840		420	
10. Clerks:—				
Grade IIB [\$780-60A-1,200]	840		780	
Grade IIA [\$660-60A-1,020]			630	
Grade IIIB [\$360-60A-720]	385		505	
11. Engineer, Grade I [\$540-60A-720]	600		660	
12. Driver Mechanics, two [\$30-40]			960	
13. Orderly Allowance	372		612	
14. Allowance to Jailors	120		120	
15. Allowance to Educational Instructor	60		60	
Total, Personal Emoluments		49,930		60,155
(B)—OTHER CHARGES				
I—ANNUALLY RECURRENT				
16. Clothing and Accoutrements	8,000		10,000	
17. Ammunition and Repair of Arms	1,000		1,500	
18. Upkeep of Rifle Range	500		500	
19. Proficiency Allowance	216		216	
20. Prisoners' Rations	5,000		8,000	
21. Prisoners' Clothing	1,000		1,200	
22. Miscellaneous	4,000		6,000	
23. Lighting	2,500		3,000	
24. Transport and Travelling	6,000		7,800	
25. Conveyance Allowance	240		2,640	
26. Repatriation of Aliens and Vagrants	500		500	
27. Purchase of Arms and Ammunition for Sale	9,000		9,000	
28. Transport and Remuneration to Prisoners leaving Prison	500		500	
Total, Annually Recurrent		38,456		50,856
II—SPECIAL EXPENDITURE				
29. Purchase of Revolvers			1,000	
30. Purchase of Handcuffs			500	
31. Purchase of Sampons			200	
32. Purchase of Law Books			480	
33. Purchase of Weights and Measures			6,000	
34. Purchase of Trucks and Side Car			14,200	
Total, Special Expenditure		21,200		22,380
Total, Police and Prisons		109,586		133,391

Expenditure Detailed		Estimated Expenditure, 1947		Estimated Expenditure, 1948	
18	POSTS AND TELEGRAPHS	\$	\$	\$	\$
	(A)—PERSONAL EMOLUMENTS				
	1. Superintendent of Posts and Telegraphs [\$3,120-120A-3,600] ..	3,120		3,240	
	2. Wireless Engineer [\$2,160-120A-3,600] ..	3,000		3,360	
	3. Clerks:—				
	Grade IIA [\$660-60A-1,020] ..	960		1,020	
a	Grade IIIB, five [\$360-60A-720] ..	810		2,385	
	Grade IIA [\$300-36A-480-60A-600] ..	360		396	
	4. Clerk Operators:—				
	Grade I, four [\$1,200-120A-2,040] ..	6,360		6,600	
	Grade II, four [\$660-60A-1,080] ..	2,700		2,990	
	Grade III, three [\$360-60A-600] ..	575		1,590	
	Apprentices, two ..	..		480	
	5. Allowance to Clerk-in-charge Kuala Belait ..	120		120	
	6. Telephone Operators:—				
	Grade I [\$384-24A-480] ..	432		456	
	Grade III, eight [\$144-12A-360] ..	494		1,941	
	7. Telephone Linesmen:—				
	Grade I, three [\$384-24A-480] ..	1,440		1,440	
	Grade II [\$312-12A-360] ..	360		360	
	Grade III, two [\$144-12A-300] ..	..		480	
	8. Mechanics, two [\$420-60A-1,080] ..	780		1,380	
	9. Engine Driver Mechanic ..	..		600	
	10. Engine Drivers, two ..	..		720	
	11. Truck Driver ..	..		360	
	12. Postmen:—				
	Grade I, two [\$384-24A-480] ..	1,440		960	
	Grade III, four [\$144-12A-300] ..	581		765	
	13. Messengers:—				
	Grade II [\$312-12A-360] ..	336		348	
	Grade III, three [\$144-12A-300] ..	525		528	
	14. Gardeners, two ..	432		432	
	Total, Personal Emoluments ..		24,825		32,951
	(B)—OTHER CHARGES				
	I—ANNUALLY RECURRENT				
	15. Maintenance of Radio Stations ..	1,000		4,000	
	16. Maintenance of Telephones ..	1,000		2,000	
	17. Brunei-Belait Mail Service ..	2,600		2,600	
	18. Air Mail Handling ..	1,000		23,000	
	19. Mail Bounty ..	100		1,000	
	20. Stationery and Printing ..	2,000		2,000	
	21. Contingencies ..	300		300	
	22. Transit Charges ..	400		1,000	
	23. Travelling and Transport ..	200		1,660	
	24. Conveyance Allowance ..	240		240	
	25. Uniforms ..	200		200	
	26. Electric and Lighting ..	600		600	
	27. Cable Charges ..	8,600		42,000	
	28. Maintenance of Vehicles ..	..		1,000	
	Total, Annually Recurrent ..		18,240		81,600
	II—SPECIAL EXPENDITURE				
	29. New Installation and Improvement of Telephone Services ..	..		22,000	
	30. Purchase of Vehicles ..	..		10,000	
	31. Purchase of Spares and Accessories Wireless Stations ..	..		8,000	
	32. Purchase of Testing Equipments ..	..		1,000	
b	33. Purchase of Typewriter ..	..		500	
	34. Purchase of Postage and Revenue Stamps ..	..		5,000	
	35. Purchase of Safe ..	..		500	
	Total, Special Expenditure ..		12,250		47,000
	Total, Posts and Telegraphs ..		55,315		161,551

(a) B.R.O. 293/46.

(b) Revote.

Expenditure Detailed	Estimated Expenditure, 1947		Estimated Expenditure, 1948	
	\$	\$	\$	\$
19 RELIGIOUS AFFAIRS				
(A)—PERSONAL EMOLUMENTS				
<i>Brunei</i>				
1. Chief Kathi [\$600-60A-1,200] ...	1,020		1,080	
2. Dato Imam ...	240		240	
3. Tuan Imam ...	120		120	
4. Khatibs, four at \$96 each ...	384		384	
5. Mudims, four at \$72 each ...	288		288	
6. Imams, four at \$60 each ...	240		240	
7. Process Server (Kathi Court) [\$144-12A-300] ...	227		239	
8. Bilal ...	180		180	
<i>Belait</i>				
9. Imams, three at \$60 each ...	180		180	
10. Mudim ...	72		72	
<i>Tutong</i>				
a 11. Imams, two at \$60 each ...	60		120	
<i>Temburong</i>				
12. Imams, two at \$60 each ...	120		120	
<i>Muara</i>				
13. Imam ...	60		60	
<i>Whole State</i>				
b 14. Allowance to Religious Teachers, fourteen at \$180 each ..	..		2,520	
b 15. Allowance to Inspector and Travelling Religious Teachers ..	..		300	
Total, Personal Emoluments ...		3,191		6,143
(B)—OTHER CHARGES				
I—ANNUALLY RECURRENT				
16. Lighting ..	200		200	
b 17. Travelling and Transport ..	..		100	
Total, Annually Recurrent ...		200		300
II—SPECIAL EXPENDITURE				
18. Office Furniture ..	..		100	
19. Purchase of Sampan ..	..		50	
Total, Special Expenditure ..		..		150
Total, Religious Affairs ...		3,391		6,593
20 RESERVE FUNDS				
20. General Reserve Funds ...	...		...
Total, Reserve Funds ...		...		...

(a) Increase.

(b) B.R.O. 296/47.

Expenditure Detailed		Estimated Expenditure, 1947		Estimated Expenditure, 1948	
		\$	\$	\$	\$
21	TREASURY				
	(A)—PERSONAL EMOLUMENTS				
	1. Allowance to State Treasurer	600		600	
	2. Financial Assistant Grade I Adm. Brunei [\$2,280-120A-3,120]	2,880		3,000	
	3. Clerks:—				
	Grade IA [\$1,080-90A-1,620]	1,530		1,620	
	Grade IIB, two [\$780-60A-1,200]	2,090		2,210	
	4. Peon [\$144-12A-300]	148		161	
	Total, Personal Emoluments		7,248		7,591
	II—SPECIAL EXPENDITURE				
	5. Purchase of Office Furniture .. .. .	..		125	
a	6. Purchase of Typewriter .. .. .	..		600	
	Total, Special Expenditure		300		725
	Total, Treasury		7,548		8,316
22	PUBLIC WORKS DEPARTMENT				
	(A)—PERSONAL EMOLUMENTS				
	7. State Engineer	7,200		7,325	
	8. Technical Assistants:—				
	Special Grade, two [\$2,160-120A-3,000]	4,880		5,240	
	Grade I, two [\$1,560-120A-2,040]	3,680		4,192	
	Grade II, two [\$1,020-60A-1,200/bar, 120A-1,440]	2,040		2,040	
	Grade III, two [\$480-60A-960]	1,240		1,520	
	9. Clerks:—				
	Grade IA [\$1,080-90A-1,620]	1,260		1,350	
	Grade IIB, two [\$780-60A-1,200]	1,580		1,695	
	10. Overseer [\$900-60A-1,200]	1,190		1,200	
	11. Sub-overseer [\$480-36A-840]	480		516	
	12. Storekeeper [\$1,320-120A-2,040]	2,040		2,040	
	13. Peon	156		162	
b	14. Workshop Foreman [\$1,020-60A-1,200/bar, 120A-1,800] .. .. .	..		1,320	
c	15. Draughtsman [\$480-60A-960] .. .. .	..		600	
	Total, Personal Emoluments		25,746		29,200
	(B)—OTHER CHARGES				
	I—ANNUALLY RECURRENT				
	16. Contingencies	200		200	
	17. Drawing Materials, Instruments etc.	500		500	
	18. Transport and Travelling	3,000		4,000	
d	19. Conveyance Allowance .. .. .	..		2,376	
	20. Uniform for Lorry Drivers and Peons	800		1,000	
	Total, Annually Recurrent		4,500		8,076
	Total, Public Works Department		30,246		37,276

(a) Revote.
(c) B.R.O. 77/47.

(b) B.R.O. 445/46.
(d) State Engineer—1,296.
3 T. Assistant—1,080.

Expenditure Detailed			Estimated Expenditure, 1947		Estimated Expenditure, 1948	
			\$	\$	\$	\$
23	PUBLIC WORKS, ANNUALLY RECURRENT					
1.	Upkeep of Roads, Streets and Bridges	...	90,000		100,000	
2.	Upkeep of Waterworks	... ..	17,000		17,000	
3.	Upkeep of Works and Buildings	..	50,000		60,000	
4.	Upkeep of Bridle Paths	... ..	10,000		6,000	
5.	Upkeep of State Land	... ..	7,000		7,000	
6.	Upkeep of Plant	... ..	15,000		20,000	
7.	Clearing of Rivers	... ..	2,000		2,000	
8.	Minor Works	... ..	10,000		10,000	
9.	Maintenance of Sea and River Walls	...	3,000		3,000	
10.	Fitting Private Water Services	... ..	6,000		3,000	
11.	Freight Account	... ..	10,000		7,000	
12.	Investigation Surveys	... ..	500		500	
13.	Electric Power and Lighting for Government Offices, Brunei and Belait	... ..	500		500	
Total, Public Works, Annually Recurrent				221,000		236,000

Expenditure Detailed		Estimated Expendi- ture, 1947	Estimated Expendi- ture to 31-12-47	Estimated Expenditure, 1948	
24	PUBLIC WORKS EXTRAORDINARY				
	I.—Roads, Streets and Bridges				
1.	Blocking Roads, Brunei .. ..	..	..	100,000	
2.	Metalling Roads, Brunei .. ..	..	..	25,000	
3.	Metalling Roads, Kuala Belait .. ..	..	..	6,000	
4.	Improvements to Main Roads, Brunei/Tutong .. ..	..	..	60,000	
5.	Improvements to Earth Road, Brunei .. ..	..	..	10,000	
6.	Reconstruction of Bridges .. ..	..	..	10,000	
7.	Rehabilitation of Bridle Paths .. ..	..	..	10,000	
8.	Repairing and Improving Wharves, Brunei .. ..	..	..	10,000	
9.	Clearing of Beach Tutong/Belait .. ..	..	..	1,000	
10.	Extending Sea Walls and River Walls, Brunei .. ..	..	..	50,000	
11.	Improvements to Town Roads, Brunei .. ..	..	..	10,000	
12.	Laying New Roads in Re-building of Seria .. ..	..	..	40,000	
13.	Pontoon Brunei/Limbang .. ..	..	..	3,000	
14.	Rehabilitation of Bridle Paths, Kuala Belait	12,000	5,000	<i>a</i> 7,000	
15.	Reconstruction of Bridle Paths, Bridges, Kuala Belait	8,000	5,000	<i>a</i> 3,000	
	Total, STREETS ROADS, AND BRIDGES ..				345,000
	II.—Drainage and Irrigation				
16.	Concrete Drains, Brunei	8,000	4,000	<i>b</i> 12,000	
17.	Concrete Drains, Kuala Belait	8,000	..	<i>a</i> 8,000	
18.	Reclaiming Swamps Adjoining Market, Kuala Belait	10,000	..	<i>a</i> 10,000	
19.	Reclaiming River Bed near Old Masjid, Brunei .. ..	..	..	30,000	
20.	Filling Rivers Bed in Seria .. ..	..	..	5,000	
21.	Reclamation of Swamps, Brunei	10,000	3,500	<i>a</i> 6,500	
22.	Concrete Dams for Agricultural Department	10,000	..	<i>a</i> 10,000	
	Total, DRAINAGE AND IRRIGATION ..				81,500
	III.—Waterworks and Supplies				
23.	Completing 5" C.I. Reticulation Main, Brunei .. ..	..	..	15,000	
24.	Purchasing of Water Meters .. ..	..	..	4,000	
25.	New Pump for Kuala Belait .. ..	..	..	20,000	
	Total, WATERWORKS AND SUPPLIES ..				39,000
	IV.—Works and Buildings				
	BRUNEI DISTRICT				
	<i>Agriculture</i>				
26.	Class "G" Quarters .. ..	..	..	3,500	
27.	Extension to Agriculture Office, Kilanas .. ..	..	..	1,500	
28.	Granary, Lumapas .. ..	..	..	2,000	
29.	Temporary Coolie Lines, Kuala Abang .. ..	..	..	3,000	
30.	Coolie Lines, Kilanas	2,700	..	<i>a</i> 2,700	
	<i>Medical</i>				
31.	Repairs and Additions to Present Temporary Hospital .. ..	..	..	3,000	
32.	New Hospital, Brunei .. ..	..	..	800,000	
	<i>Police</i>				
33.	Repairs and Additions to present Police Station .. ..	..	..	2,000	
34.	Improvement and Temporary Quarters for Police, Brunei	2,000	400	<i>a</i> 1,600	
35.	Temporary Barracks for Police, Muara	3,000	2,000	<i>a</i> 1,000	
	Carried forward ..			820,300	465,500

(a) Revote.

(b) Includes revote of \$4,000

Expenditure Detailed	Estimated Expendi- ture 1947	Estimated Expendi- ture to 31-12-47	Estimated Expenditure, 1948	
	\$	\$	\$	\$
24 PUBLIC WORKS EXTRAORDINARY— <i>contd.</i>				
<i>Brought forward</i> ..	..	..	820,300	465,500
IV.— Works and Buildings—continued				
BRUNEI DISTRICT—continued				
<i>Education</i>				
1. New School, Brunei	30,000	5,000	<i>a</i> 100,000	
2. Two blocks of Class "G" Quarters, Brunei ..	..	..	13,000	
3. Temporary Malay School, Berakas ..	1,500	..	<i>b</i> 1,500	
<i>Customs</i>				
4. Rebuilding Sungei Lampai Customs Station	2,000	1,000	<i>b</i> 1,000	
5. Rebuilding and Extension of Customs Brunei	..	..	8,500	
6. Temporary Station and Quarters, Sapu Point	2,000	350	<i>b</i> 1,650	
7. Petrol and Oil Store .. ..	..	..	3,500	
8. Floating Pontoon, Brunei .. ..	..	..	3,000	
<i>Public Works</i>				
9. One Class "C" Quarters, Brunei .. ..	..	..	13,000	
10. One Block "F" Quarters, Brunei .. ..	..	..	11,000	
11. Extension to Residency Servants' Quarters ..	..	..	2,000	
12. Guard House to Residency .. ..	..	..	1,000	
13. Rewiring Government Quarters, Whole State	..	..	15,000	
14. Repainting Government Quarters, Whole State	..	..	25,000	
15. Minor Works Unforeseen .. ..	..	..	10,000	
16. Extension to Office, Brunei .. ..	..	..	6,000	
17. Furniture for Government Office .. ..	..	..	1,000	
18. P.W.D. Workshed .. ..	..	..	5,000	
19. One Block of Class "F" Quarters, Brunei ..	10,600	10,000	<i>b</i> 600	
20. Repairing Class "G" Quarters, Muara ..	1,800	..	<i>b</i> 1,800	
21. Furniture for Residency and S.O.'s Quarters ..	16,000	7,000	<i>c</i> 13,000	
22. Building Garages Brunei and Mile 7 ..	5,500	1,500	<i>b</i> 4,000	
23. P.W.D. Store, Brunei	13,000	2,000	<i>b</i> 11,000	
24. Power Station Building	40,000	20,000	<i>d</i> 20,000	
TUTONG DISTRICT				
<i>Education</i>				
25. One Block Class "G" Quarters, Sinaut ..	..	..	6,500	
26. One Block Class "G" Quarters, Keriam ..	..	..	6,500	
27. One Block Class "G" Quarters, Kuidang ..	..	..	6,500	
28. One Block Class "G" Quarters, Limunin ..	..	..	6,500	
29. New School, Tanjong Maya	5,000	..	<i>b</i> 5,000	
<i>Customs</i>				
30. One Block Class "G" Quarters .. ..	..	..	6,500	
<i>Police</i>				
31. Temporary Lock-up and Store, Tutong ..	1,500	..	<i>b</i> 1,500	
<i>Public Works</i>				
32. Two Blocks Class "G" Quarters, Tutong ..	12,000	11,400	<i>b</i> 600	
33. New Pontoon, Kuala Tutong	2,000	..	<i>b</i> 2,000	
34. New Mosque, Tutong	3,000	..	<i>b</i> 3,000	
<i>Carried forward</i> ..	..	..	1,136,450	465,500

(a) Includes revote of \$25,000.

(b) Revote.

(e) Includes revote of \$9,000.

(d) Includes revote of \$10,000.

Expenditure Detailed	Estimated Expendi- ture 1947	Estimated Expendi- ture to 31-12-47	Estimated Expenditure, 1948	
	\$	\$	\$	\$
24 PUBLIC WORKS EXTRAORDINARY—<i>contd.</i>				
IV.—Works and Buildings—<i>continued</i>				
<i>Brought forward</i> ..	..	..	1,136,450	465,500
MUARA DISTRICT				
<i>Customs</i>				
1. Temporary Quarters for Customs Officers ..	..	..	1,200	
2. Light Houses at Pelong Rock and Sapu Point ..	..	..	2,500	
3. Repairs to Slipway, Muara ..	..	..	4,000	
TEMBURONG DISTRICT				
<i>Forest</i>				
4. One Block of Class "G" Quarters ..	..	..	6,500	
<i>Public Works</i>				
5. Two Blocks of Class "G" Quarters ..	10,000	3,000	<i>a</i> 9,000	
BELAIT DISTRICT				
<i>Education</i>				
6. Extension to Malay School, Kuala Belait ..	..	..	5,000	
7. Furniture for English School, Seria ..	2,000	..	<i>b</i> 2,000	
8. New Malay School, Danau ..	4,000	..	<i>c</i> 6,000	
9. Class "G" Quarters, Labi ..	4,500	2,500	<i>c</i> 4,000	
10. Seria Educational Scheme ..	..	..	130,000	
<i>Municipal</i>				
11. Alteration to Rest House ..	..	..	2,000	
12. New Office for Municipality and Electrical Department ..	..	..	6,000	
13. Concrete Bases to Dust Bins, Kuala Belait and Seria ..	1,000	..	<i>b</i> 1,000	
<i>Medical</i>				
14. Dispensary and Infant Welfare Centre, Kuala Belait ..	10,000	..	<i>b</i> 10,000	
<i>Public Works</i>				
15. Two Blocks of Class "C" Quarters, Kuala Belait ..	..	..	26,000	
16. Rest House, Labi ..	5,000	..	<i>d</i> 8,500	
17. S.B. and P.W.D. Lines in Kuala Belait and Seria ..	5,000	..	<i>d</i> 8,000	
18. Re-building of Three Blocks of Class "F" Quarters, Kuala Belait ..	21,000	7,000	<i>e</i> 29,000	
19. New Jetty, Danau ..	..	..	3,000	
Total, WORKS AND BUILDINGS ..		..		1,400,150
<i>Carried forward</i> ..	..	..	..	1,865,650

(a) Includes revote of \$7,000.

(b) Revote.

(c) Includes revote of \$2,000.

(d) Includes revote of \$5,000.

(e) Includes revote of \$14,000.

Expenditure Detailed	Estimated Expendi- ture 1947	Estimated Expendi- ture to 31-12-47	Estimated Expenditure, 1948	
	\$	\$	\$	\$
24 PUBLIC WORKS EXTRAORDINARY— <i>contd.</i>				
<i>Brought forward</i> ..	..	..	..	1,865,650
V.—Miscellaneous				
1. Purchase of 4 No. 2 Tons Ford Tipping Trucks	..	..	20,000	
2. Purchase of 6 No. 2 Tons Ford Tipping Lorries	24,000	..	<i>a</i> 24,000	
3. Purchase of 2 No. Tool Cars	8,000	..	<i>a</i> 8,000	
4. Purchase of 2 No. Jeeps .. ..	..	..	10,000	
5. Purchase of One Motor Roller .. ..	..	..	12,000	
6. Purchase of One Motor Roller .. ..	..	..	<i>a</i> 16,000	
7. Purchase of Compressor and Pneumatic Drills	..	..	17,000	
8. Station Waggon for S.F.O. .. ..	..	..	6,000	
9. Purchase of One Motor Cycle .. ..	..	..	1,400	
10. Purchase of Surveying, Drawing Instruments	2,800	1,200	<i>a</i> 1,600	
11. Purchase of Two Safes	1,000	500	<i>a</i> 500	
12. Purchase of 17 Bicycles	2,500	1,500	<i>a</i> 1,000	
13. Purchase of One Bull-grader	18,000	..	<i>b</i> 25,000	
14. Two Concrete Mixers	4,000	..	<i>a</i> 4,000	
15. Minor Works Equipments	5,000	1,400	<i>a</i> 3,600	
16. Materials Ordered by Brett Committee ..	50,000	4,500	<i>c</i> 115,500	
 Total, MISCELLANEOUS ..		..		265,600
 Total, Public Works Extraordinary ..		..		2,131,250

(a) Revote.

(b) Includes revote of \$18,000.

(c) Includes revote of \$45,500.

APPENDIX A

CESSION MONIES PAID BY SARAWAK GOVERNMENT

Date due	Name	Description	Date of Cession	AMOUNT PAID TO				Holders other than Brunei Government	Remarks
				Brunei Government		Grantees or their Heirs or Assigns			
				\$	c.	\$	c.		
September	Lawas	Keraja'an	1905	...	...	1,000	00	Sultan of Brunei	
	Siang-Siang	Tulin	1905	...	...	...	...
October ...	Niah	do.	1882	343	00	...	...
	Likau, Simalajau	Keraja'an	1882	500	00	...	...
	Long Petah	Tulin	1882	300	00	...	...
	Miri	do.	1882	500	00	...	...
	Baram	Kuripan	1882	...	...	1,700	...	Duli Pengiran Bendahara	
	Sebutil	Tulin	1882	286	72	213	28	Heirs of Pengiran Pemancha	
	Sarawak (\$6,000) sub-divided in the following:—							Mohamed Salleh II or their Assigns	
	Pasisir	Kuripan	1861	2,135	00	2,000	00	Sultan of Brunei	
	Mudan	Tulin	1861	70	00	...	...
	Jebongan	do.	1861	50	00	...	...
	Ulu Zebedah	do.	1861	20	00	...	...
	Tch	do.	1861	50	00	...	...
	Muka	do.	1861	75	00	...	...
	Bintulu	do.	1861	1,500	00	...	...
	Semarahau	do.	1861	90	00	10	00	Sultan of Brunei	
December	Trusan	Kuripan	1884	...	...	4,450	00	Sultan of Brunei	
	"	Tulin	1884	50	00	...	...
		TOTAL ...		6,544	72	9,373	28		
1925 ...	Less deduction in respect of redemption of Muara Trade and Farm Rights			6,418	00	...	...
*				126	72	9,373	28		
						\$	c.		
Total due to Brunei Government						126	72		
" " Grantees or their Heirs or Assigns						9,373	28		
GRAND TOTAL						9,500	00		

APPENDIX B
CESSION MONIES PAID BY THE GOVERNMENT OF NORTH BORNEO

Date due	Name	Description	Date of Cession	AMOUNT PAID TO				Holders other than Brunei Government	Remarks		
				Brunei Government		Grantees or their Heirs or Assigns					
				\$	c.	\$	c.				
March 10	Kuala Lama	Kuripan	1898	15	00	...	...		
" 10	Menggatal	do.	1898	200	00	...	...		
" 20	Putatan	Tulin	1884	1,000	00	..	...		
" 23*	Mengkabong, etc., viz.:—										
	Mengkabong	} Tulin	1898	291	67	.	.	His Highness the Sultan Heirs of Pengiran Pemancha Mohamed Salleh II or their assigns	(a) <i>Vide</i> Correspondence No. 10/15		
	Api Api										
	Sambulan										
	Nepas										
	Tambulong										
" 30	Kuala Lama	do.	1898	250	00				
"	Mengkabong and Inanam	Kerajaan	1898	950	00				
April 10	Membakut	Tulin	1898	1,347	88	1,052	12				
May 14†	Kinarut and Dinawan	do.	1898	250	00				
August 5	Inanam	do.	1898	400	00				
" 28	Padas Damit	do.	1889	1,065	00				
Sept. 7	Merentaman and Mengalong	do.	1902	1,700	00				
" 23	Mengkabong, etc. (<i>Vide</i> above 23rd March)	} do.	1898	291	67	..	...		
" 23	Do. (Various Claimants) ...		1898	216	66	...	...		
October 1	Pengalat		1883	a 300	00	...	...		
	Carried forward ...			7,327	88	2,002	12				

*Half only; balance due on 23rd September.

†Half only; balance due on 14th November.

APPENDIX B—continued

Date due	Name	Description	Date of Cession	AMOUNT PAID TO				Holders other than Brunei Government	Remarks
				Brunei Government		Grantees or their Heirs or Assigns			
				\$	c.	\$	c.		
		<i>Brought forward</i> ...		7,327	88	2,002	12		
Nov.	4	Padas	Tulin	1884 (Klias)	205	00	...	...
..	4	do.	do.	1884	803	00	...	...
..	4	do.	do.	1884	386	00	...	...
..	4	do.	Kuripan	1884	350	00	...	...
..	4	do.	do.	1884	...	...	120	00	Orang Kaya Di-Gadong
..	14	Kinarut and Dinawan (<i>Vide</i> under 14th May) ...	Tulin	1898	250	00	...	...
Dec.	29	Sabah, viz.:—							
		Part Sabah (Sandakan) ...	Keraja'an	1879	877	00	...	...
..	29	Part Kimanis and Benoni	Tulin	1879	1,000	00	...	...
..	29	Banguey	do.	1879	1,200	00	...	...
..	29	Part Sabah	do.	1879	500	00	...	...
..	29	Part Gaya	Kuripan	1879	474	00	...	...
				...	...	500	00	His Highness the Sultan	
			Total ...	13,372	88	2,622	12		
				\$	c.				
Amount paid to Brunei Government				13,372	88				
.. .. Grantees or their Heirs or Assigns				2,622	12				
GRAND TOTAL .. \$				15,995	00				

APPENDIX C

PENSIONS

To Whom Paid	Amount of Pension per Annum
	\$
1. E. Roberts	1,660
2. G. A. McAfee	924
3. E. G. Goldfinch	294
4. T. E. Murphy	1,046
5. H. M. S. Houghton	85
6. W. Dawson	208
7. Pengiran Usop bin Pengiran Bakar	240
8. Leong Ah Ng	969
9. Pengiran Sabil	156
10. Pengiran Shahbandar	1,339
11. Mat Serudin	60
12. Kadir bin Pangkor	190
13. Agas bin Abdulrahman	104
14. A. Salleh bin Haji Hassan	103
15. Awang bin Haji Hanafi	1,371
16. Abdul Wahab	236
17. Ludin bin Bongsu	100
18. Pengiran Mumin	57
19. Pengiran Usop bin Pengiran Bahar	546
20. Abdul Lamit	330
21. Kapal bin Rahman	192
22. Pengiran Mat Daud	72
23. Dato' Shahbandar	1,239
24. Pengiran Suleiman	283
25. Awang Kulla bin Shahbudin	367
26. Mumin bin Tudin	105
27. Dollah bin Lamit	89
28. Daud bin Tundak	65
29. Eusoff bin Haji Edin	254
30. Ibrahim bin Mohamed Jaffar	1,500
31. P. L. Thian Tai	1,549
32. Abang Bujang	62
33. Abdulrahim bin Andor	1,258
34. Abdullah bin Abdul Razak	428
35. Suleiman bin Nasir	465
36. Abang Sepawi	215
37. Awang Ladi	299
38. Tamin bin Chabang	203
39. Mohamed Yusof bin Rajid	662
40. Shim Fook Mui	386
41. Sheik Mahmud	344
42. Pengiran Hassan bin Pengiran Matusin	109
43. Pengiran Damit bin Pengiran Buntar	158
44. Salleh bin Chabang	109
45. A. Aman bin Nasar	98
46. A. Damit bin Pengiran Metasan	62
47. Abdul Karim	104
48. Hussin bin Taram	319
49. A. Tengah bin Kilong	101
50. Daud bin Tasim	75
51. Mohamed Jahari bin Haji Jali	136
52. Abdul Rahman bin Mohamed Hussin	512
53. Besar bin Mina	98
54. Kahar bin Mail	135
55. Mohamed Amin bin Idris	59
56. Pengiran Damit bin Pengiran Omaralli	396
57. Awang Tengah bin Mohamed Daud	231
58. Ibrahim bin Nudin	408
59. Ismail bin Kapal	179
60. A. Mumin bin A. Damit	134
61. Mohamed Said bin Abdul Jalil	139
62. Share of S. S. Police Pensions	45
63. Pensions unforeseen or indeterminate	1,338
Total, PENSIONS	25,000

APPENDIX D
POLITICAL PENSIONS

To whom Granted	Item	To whom Payable	Amount of Pension per annum	Remarks
			\$ c.	
Pengiran Anak Abdulrahman ...	1	{ Pengiran Muda Hashim " Anak Siti Razial " Anak Damit Pengiran Anak Putri " " Tengah " " Muda Tengah " " Anak Damit Tinggal " " Tengah " " Khamis " " Safar " " Siti Lauyah " " Siti Seliha	630 00 630 00 630 00 900 00 900 00 1,800 00 540 00 405 00 540 00 540 00 405 00 405 00	}> B. R. O. Conf. 9/28. }> B. R. O. Conf. 7/28, Conf. 33/34 and Conf. 20/37. }> B. R. O. Conf. 175/20, Conf. 7/28 and Conf. 10/33.
Relatives of Sultan Mohamed Jamal-ul-Alam	2			
Relatives of Sultan Hashim ...	3			
Relatives of Pengiran Pemancha Mohamed Salleh II	4	{ Heirs of Pengiran Haji Mat Hassan Pengiran Anak Piut Heirs of Pengiran Anak Haji Mohamed Pengiran Anak Tajudin " " Noralam " " Abu Bakar " " Ali " " Siti Sarah " " Anak Tengah and P. Anak Besar " " Bongsu " " Haji Ahmed bin Laksamana	84 00 410 00 239 00 253 00 35 00 8 00 8 00 8 00 8 00 8 00 54 00	}> Granted in settlement of Tulin Claims in Belait (B.R.O. 93/07).
Daughters of H. H. The Sultan ...	5	{ Tengku Ekhsan Pengiran Anak Belabab Besar " " " Tengah " " " Damit	900 00 405 00 405 00 405 00	}> B.R.O. Conf. 28/46.

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Financial Estimates: 1948. 1948. MS Records of the British Colonial Office CO 943/1/16. The National Archives (Kew, United Kingdom). State Papers Online Colonial, link.gale.com/apps/doc/IQYLUG082043368/SPOC?u=omni&sid=bookmark-SPOC&pg=1. Accessed 21 Dec. 2024.